PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE

COOPERATION BETWEEN
THE GOVERNMENT OF INDONESIA AND UNFPA 9 CYCLE
(2016 – 2020)
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THE GOVERNMENT OF INDONESIA AND UNFPA 9 CYCLE
(2016 – 2020)

Prepared by:
Ministry of National Development Planning/National Development Planning Agency (BAPPENAS)
and United Nations Population Fund Indonesia
The continuation of Programme Cooperation between Government of Indonesia and UNFPA has been formally agreed for next 5 (five) years through the endorsement of the Country Programme Action Plan (CPAP) 2016-2020 by the Minister of National Development Planning/Head of BAPPENAS dan UNFPA Representative in Indonesia on 29 March 2016. This Country Programme aims to support the Government of Indonesia in achieving the global commitments resulting from the 1994 International Conference on Population and Development (ICPD), the National Mid-Term Development Plan (RPJMN) 2015-2019 and the achievement of the Sustainable Development Goals/SDGs 2030. The Government of Indonesia and the United Nations Population Fund (UNFPA) have agreed to continue the country programme partnership with focus on Sexual and Reproductive Health, Adolescents and Youth, Gender Equality and Women’s Empowerment, and Population Dynamics, as set forth in the Ninth Country Programme Document (CPD) 2016-2020 and in the Country Programme Action Plan (CPAP).

This Programme Cooperation will be facilitated through a close coordination with Government of Indonesia, civil society organizations including young people and the private sectors. The NDP/BAPPENAS, under the leadership of the Deputy Minister of Human and Societal Development and Cultural Affairs, as the Government Coordinating Agency/GCA, will coordinate and facilitate the Programme Cooperation of CP9 with the related line Ministries.

The Pedoman Umum (PEDUM) is a programme management implementation guideline for the Ninth Country Programme that has been developed together by Government of Indonesia and UNFPA as an operational and programme management guidelines for CP9 programme implementation. This PEDUM covers UNFPA programme management from planning, implementation, monitoring and evaluation, reporting and programme closure. The programme management guideline is in-line with the Government regulations on grant management in Indonesia and UNFPA’s rules and regulations.

Jakarta, 29 March 2016

United Nations Population Fund

Dr. Annette Sachs Robertson
UNFPA Representative for Indonesia

Government of Indonesia

Subandi Sardjoko
Deputy Minister for Human and Societal Development and Cultural Affairs, BAPPENAS
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<td>ARM</td>
<td>Annual Review Meeting</td>
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<td>ASRH</td>
<td>Adolescents Sexual and Reproductive Health</td>
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<td>AWP</td>
<td>Annual Work Plan</td>
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<td>BAPPEDA</td>
<td>Regional Development Planning Agency (Badan Perencanaan Pembangunan Daerah)</td>
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<td>BAPPENAS</td>
<td>National Development Planning Agency (Badan Perencanaan Pembangunan Nasional)</td>
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<td>BAR</td>
<td>Reconciliation Certificate (Berita Acara Rekonsiliasi)</td>
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<td>BKKBN</td>
<td>National Population and Family Planning Board (Badan Kependudukan dan Keluarga Berencana Nasional)</td>
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<td>BNPB</td>
<td>National Disaster Management Board (Badan Nasional Penanggulangan Bencana)</td>
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<td>BPKP</td>
<td>Finance and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan)</td>
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<td>BPPSDMK</td>
<td>The Agency for Development and Empowerment Human Resources of Health (Badan Pendidikan dan Pelatihan Sumber Daya Manusia Kesehatan)</td>
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<td>BPS</td>
<td>Statistics Indonesia (Badan Pusat Statistik)</td>
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<td>CDs</td>
<td>Compact Discs</td>
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<td>CDR</td>
<td>Combined Delivery Report</td>
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<tr>
<td>CIE</td>
<td>Communication, Information and Education</td>
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<td>CP</td>
<td>Country Programme</td>
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<td>CPAP</td>
<td>Country Programme Action Plan</td>
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<td>CPD</td>
<td>Country Programme Document</td>
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<td>CPE</td>
<td>Country Programme Evaluation</td>
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<td>CSOs</td>
<td>Civil Society Organizations</td>
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<td>DIPA</td>
<td>Budget Implementation List (Daftar Isian Pelaksanaan Anggaran)</td>
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<td>DJPB</td>
<td>Director General of Treasurer (Direktur Jenderal Perbendaharaan Kementerian Keuangan)</td>
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<tr>
<td>DJPU</td>
<td>Directorate General of Debt Management Ministry of Finance (Direktorat Jenderal Pengelolaan Utang) Kementerian Keuangan)</td>
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<td>EA</td>
<td>Executing Agency</td>
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<td>ERP</td>
<td>Enterprise Resource Planning</td>
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<td>FAA</td>
<td>Finance and Administration Assistant</td>
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<td>FACE</td>
<td>Funding Authorization and Certificate of Expenditures</td>
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<tr>
<td>FY</td>
<td>Fiscal Year</td>
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<td>G/RAP</td>
<td>Global/Regional Action Plan</td>
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<td>GBV</td>
<td>Gender Based Violence</td>
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<td>GCA</td>
<td>Government Coordinating Agency</td>
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GOI Government of Indonesia
GPS Global Programme System
HACT Harmonized Approach to Cash Transfers
HAM Human Rights (*Hak Asasi Manusia*)
HIV Human Immunodeficiency Virus
HQ Head Quarter
IBI Indonesian Midwives Association (*Ikatan Bidan Indonesia*)
ICPD International Conference on Population and Development
IP Implementing Partner
IRC Internal Review Committee
KK Commitment Control
KPA Budget Authority (*Kuasa Pengguna Anggaran*)
LM Line Ministries
M&E Monitoring and Evaluation
M/I Ministries/Institution
MOE Ministry of Education
MOF Ministry of Finance
MOH Ministry of Health
MOHA Ministry of Home Affairs
MOWECP Ministry of Women Empowerment and Child Protection
MYWP Multi-Year Work Plan
NAC National Aids Commission
NCVAW National Commission for the Elimination of Violence Against Women
NDP National Development Planning
NGOs Non-Governmental Organizations
NPCU National Programme Coordinating Unit
NPO National Programme Officer
NPM National Programme Manager
OECD Organization for Economic Cooperation and Development
OFA Operating Fund Account
PA Budget User (*Pengguna Anggaran*)
PBMA Programme Budget Management Assistance
PD Population Dynamics
PDRT Policy Dialogue Round Table
PEDUM Programme Management Implementation Guideline
PERPRES Presidential Regulation (*Peraturan Presiden*)
PFM Public Financial Management
PIC Person in Charge
PJOK Person in Charge of Operational Activities (*Penanggung Jawab Operasional Kegiatan*)
PMU Programme Management Unit
PoA Programme of Action
PP Government Regulation (*Peraturan Pemerintah*)
PPK Chief Procurement Officer (*Pejabat Pembuat Komitmen*)
PPM Policies and Programme Management
<table>
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<th>Acronym</th>
<th>Description</th>
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<tr>
<td>Prodoc</td>
<td>Programme Document</td>
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<tr>
<td>PUMK</td>
<td>Person in Charge of Advance Payment (<em>Pemegang Uang Muka Kerja</em>)</td>
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<tr>
<td>P2P</td>
<td>Disease Prevention and Control (<em>Pencegahan dan Pengendalian Penyakit</em>)</td>
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<td>QWP</td>
<td>Quarterly Work Plan</td>
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<td>RAB</td>
<td>Budget Plan (<em>Rencana Anggaran Biaya</em>)</td>
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<td>Renstra</td>
<td>Strategic Plan (<em>Rencana Strategis</em>)</td>
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<td>RKP</td>
<td>Government Work Plan (<em>Rencana Kerja Pemerintah</em>)</td>
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<td>RPJMD</td>
<td>Regional Medium Term Development Plan (<em>Rencana Pembangunan Jangka Menengah Daerah</em>)</td>
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<td>RPJMN</td>
<td>National Medium Term Development Plan (<em>Rencana Pembangunan Jangka Menengah Nasional</em>)</td>
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<td>SBU</td>
<td>Standard Unit Cost (<em>Standar Biaya Unit</em>)</td>
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<td>SC</td>
<td>Steering Committee</td>
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<td>SDGs</td>
<td>Sustainable Development Goals</td>
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<td>SKPD</td>
<td>Provincial and District Sectoral Offices (<em>Satuan Kerja Perangkat Daerah</em>)</td>
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<td>SKTM</td>
<td>Letter of Absolute Accountability (<em>Surat Keterangan Tanggung Jawab Mutlak</em>)</td>
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<tr>
<td>SOP</td>
<td>Standard Operating Procedure</td>
</tr>
<tr>
<td>SP</td>
<td>Strategic Partner (<em>Mitra Strategis</em>)</td>
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<tr>
<td>SPHL</td>
<td>Approval on the Direct Grant (<em>Surat Pengesahan Hibah Langsung</em>)</td>
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<td>SPPD</td>
<td>Official Travel Warrant (<em>Surat Perintah Perjalanan Dinas</em>)</td>
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<td>SPR</td>
<td>Standard Progress Report</td>
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<td>SPT</td>
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<td>SP3HL</td>
<td>Approval on the Grant Remaining Balance Returned (<em>Surat Pengesahan Pengembalian Pendapatan Hibah Langsung</em>)</td>
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<td>SRH</td>
<td>Sexual and Reproductive Health</td>
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<td>TOR</td>
<td>Terms of Reference</td>
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<td>TT</td>
<td>Technical Team</td>
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<tr>
<td>ULP</td>
<td>Procurement Service Unit (<em>Unit Layanan Pengadaan</em>)</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>UNFPA</td>
<td>United Nations Population Fund</td>
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<tr>
<td>UNICEF</td>
<td>United Nations Children’s Fund</td>
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<td>UNPDF</td>
<td>United Nations Partnership for Development Framework</td>
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<td>WG</td>
<td>Working Group</td>
</tr>
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<td>WP</td>
<td>Work Plan</td>
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<td>WPR</td>
<td>Work-plan Progress Report</td>
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INTRODUCTION
CHAPTER I INTRODUCTION

1.1 Background

In the context of implementing the global commitments resulting from the 1994 International Conference on Population and Development (ICPD), the Sustainable Development Goals (SDGs), and in alignment with the National Mid-Term Development Plan (RPJMN) 2015-2019, and the United Nations Partnership for Development Framework 2016-2020 (UNPDF), the Government of Indonesia and the United Nations Population Fund (UNFPA) have agreed to continue the country programme partnership on Sexual and Reproductive Health, Adolescents and Youth, Gender Equality and Women’s Empowerment, and Population Dynamics, as set forth in the 9th Country Programme Document (CPD) 2016-2020 and in the Country Programme Action Plan (CPAP). The CPAP was signed by the Government of Indonesia, represented by the Minister of National Development Planning/Head of the National Development Planning Agency (BAPPENAS) and the UNFPA Indonesia Representative.

In order to operationalize the Country Programme, and to promote aid effectiveness as stipulated in the Jakarta Commitment, a Programme Management Implementation Guideline (PEDUM) is required for the management of programme implementation. The PEDUM takes as reference relevant government regulations as well as UN (HACT), UNFPA policies and procedures relating to financial and programme management accountability and UNFPA Global Programme System (GPS) Guideline

UNFPA is categorized as “Direct Grant” and will manage the grant using the PP No 10, 2011 on the management of foreign assistance and UNFPA Policies and Programme Management (PPM) Guideline

1.2 Objective

This programme management implementation guideline (Pedoman Umum/PEDUM) aims to provide guidance for programme implementation and the coordination of implementing partners at the central and subnational levels. The PEDUM will also guide UNFPA Indonesia country office in implementing, managing and coordinating the activities as conveyed in the CPAP and Multi-Year Work Plan.
1.3 Scope of the Guidelines

The scope of the guideline is as follows:

1. Programme Overview: describes the background of the 9th UNFPA country programme, its objectives and the expected results.

2. Programme Management: explains the operationalization of the country programme, human resources management, annual planning, implementation, monitoring, evaluation, and reporting.

3. Financial management, accounting, and financial reporting: elaborates on the financial accountability and reporting mechanisms expected from UNFPA and Implementing Partners (IPs).

4. Audit and assurance activities: explains how the HACT Audit and other assurance activities will ensure the proper utilization of funds managed by IPs according to UNFPA policies and procedures, and the provisions under the IP Agreement and MYWP.

5. Procurement of Goods and Services: explains the procedure of procuring goods/services, their utilization and maintenance, the write-off of goods and services, as well as the required procedures at the end of the country programme, in line with both government and UNFPA regulations.

6. Revision Procedures of the PEDUM: briefly explains the procedure which should be conducted if revisions to the contents of the PEDUM are required.
CHAPTER II PROGRAMME SUMMARY

2.1 Summary

In the context of the SDGs, UNFPA’s Strategic Plan 2014-2017 and Indonesia’s changing lower-middle income status, UNFPA has been transitioning its support to the Government from service delivery to upstream policy work. The support for Indonesia will focus on evidence-based policy and strategic planning to ensure that a rights-based approach to service delivery is efficient and effective. Such an approach will make sure that all groups of citizens are able to enjoy the benefits of Indonesia’s development. The current Ninth Country Programme, effective from 2016 to 2020, will work in partnership with the Government of Indonesia on four outcomes i.e.: (a) integrated sexual reproductive health, which includes maternal health, HIV Prevention, and family planning, (b) youth and adolescents, including adolescent sexual and reproductive health (ASRH) (c) prevention of gender-based violence and harmful practices, and (d) population dynamics and data. UNFPA will support national partners to achieve results by providing evidence-based, expert advice on strategic and targeted policy making and dialogue, advocacy, and knowledge management. The Ninth Country Programme Partnership will contribute to Indonesia’s commitment to achieve its Sustainable Development Goals, particularly through the targets on good health, gender equality, sustainable cities and communities, and in climate action.

Lessons learnt from the Eigth Country Programme, as extracted from the Country Programme Evaluation in 2014, were taken into consideration for the development of the new country programme. Areas for improvement include: (a) improving national and intersectoral coordination to increase linkages across outputs, and better utilization of data in policymaking; (b) improving internal capacity to deliver a programme focused on policy, advocacy and knowledge management; (c) identifying focus areas in maternal health, family planning, youth and adolescents, gender equality and population dynamics to reflect UNFPA’s comparative advantage and achieve clear policy linkages to the national development agenda; and (d) broadening the work on youth issues to focus on the policy implications of the demographic dividend and the empowerment of young people.

To ensure that the country programme partnership aligns to national development priorities, the Ninth Country Programme takes into consideration national objectives from the National Medium-Term Development Plan 2015-2019, the key strategic document from which all government sectors and the outcomes of the United National Partnership for Development Framework continue to direct the work of the United Nations Agencies working in Indonesia will base their strategic planning on for the next five years. Quality assurance efforts were taken to ensure the refinement of priorities through a policy mapping exercise with Government Partners, national validation meetings and the CPD involving national and international experts, a consolidation of indicators and five-year targets for the CPD, Country Action Plan (CPAP), Multi Years Work Plans (MYWP) and the finalization of the CPD following UNFPA programme review processes.
2.2 Expected Results from the Country Programme

Table 1. Outcome and Output Country Programme CP9 2016-2020

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Output</th>
<th>Implementing Partners (IP)/ Strategic Partners (SP)</th>
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| **Outcome 1:** Increased availability and use of integrated sexual and reproductive health services, including those related to family planning, maternal health and HIV, that are gender-responsive and meet human rights standards for quality of care and equity in access. | **Output 1 (IDN09MHH):** Improved policies and programmes to address barriers in ensuring rights-based maternal health and HIV-SRH linkages, including in humanitarian settings | IP: MoH  
SP: IBI, BKKBN, MOH, NAC, CSOs, other institutions |
| **Outcome 2:** Increased priority on adolescents, especially on very young adolescent girls, in national development policies and programmes, particularly increased availability of comprehensive sexuality education and sexual and reproductive health | **Output 2 (IDN09RFP):** Strengthened rights-based, equitable and quality family planning policies and programmes, utilizing regional and international partnerships, including South-South Cooperation | IP:  
(1) BKKBN  
(2) BAPPENAS  
SP: MOHA, MOH, IBI, POGI, Faith-Based Organizations and Religious Leaders, ASEAN SEC, Universities, CSOs, other institutions |
| **Outcome 3:** Advanced gender equality, women’s and girls’ empowerment, and reproductive rights, including for the most vulnerable and marginalized women, adolescents and youth. | **Output 3 (IDN09YPD):** Improved policies and programmes to fulfil the rights and needs of adolescents and youth, including in humanitarian settings | IP:  
(1) BAPPENAS  
(2) MOH  
SP: MOE, MONE, Private Sector, Ministry of Religious Affairs, BKKBN, Youth Organizations and Networks, CSOs, other institutions |
| **Outcome 4:** Strengthened national policies and development agenda through integration of evidence-based analysis on population dynamics and their links to sustainable development, sexual and reproductive health and reproductive rights, HIV and gender equality | **Output 4 (IDN09GEN):** Improved policies and programmes to address barriers in the prevention of and response to gender-based violence and harmful practices, including in humanitarian settings | IP:  
(1) MOWEC  
(2) NCVAW  
(3) MOH  
SP: BNPB, Universities, CSOs, other institutions |
| **Outcome 5:** | **Output 5 (IDN09PDA):** Increased availability of quality population data and robust analysis on population dynamics and its linkages with national policies and programmes related to sexual and reproductive health, gender equality, humanitarian response, and sustainable development | IP:  
(1) BPS  
(2) BAPPENAS  
(3) BKKBN  
SP: BNPB, MOH, MOHA, UNFPA, Journalists Associations, faith-based organizations/religious leaders, universities, CSOs, other institutions |

Full details on the abovementioned outcomes and outputs can be found in the Multi-Year Work Plans from each Implementing Partner.
ORGANIZATIONAL STRUCTURE AND COORDINATION MECHANISM
CHAPTER III ORGANIZATIONAL STRUCTURE AND COORDINATION MECHANISM

3.1 Organizational Structure

The Country Programme Action Plan (CPAP) is signed by the Minister of National Development Planning/Head of BAPPENAS and the UNFPA Representative. The CPAP is considered as a Grant Agreement between the two parties and BAPPENAS. BAPPENAS as GCA is authorized on behalf of the Government to lead and coordinate the implementation of the country programme as well as to ensure achievements of programme results. It is co-signed by the Minister of BAPPENAS and the UNFPA Representative.

The organizational structure of the Ninth Country Programme partnership comprises of a Steering Committee (SC), a Technical Team (TT), Working Group output based (WG/Pokja). Government Coordinating Agency (GCA) namely the Ministry of National Development Planning/BAPPENAS, as in the Eight Country Programme period, a National Programme Coordinating Unit (NPCU) will be established to support the Ministry of National Development Planning/BAPPENAS in conducting its duties as the GCA.

3.1.1 Government Coordinating Agency/GCA

BAPPENAS, as Government Coordinating Agency (GCA), is responsible for coordinating the implementation of the programme, under the leadership of the Deputy for Human and Societal Development and Cultural Affairs /BAPPENAS. In order to support the role and functions of the GCA, BAPPENAS is supported by the National Programme Coordinating Unit/ NPCU. UNFPA provides the NPCU with operational funds, including human resources that consist of a National Programme Manager/NPM, a Programme Budget Management Associate/PBMA, Finance and Administrative Assistant/FAA and a Secretary funded by Bappenas.

Under the new mode of engagement, focusing on policy, advocacy and knowledge management, BAPPENAS’ leadership role for policy coordination will be pivotal. In addition, where expertise is required in specific programme outcome areas, NPCU will be supported with a technical expert on an ad hoc basis according to the need, in support of BAPPENAS as a ‘think tank’ providing policy inputs and policy coordination.

The GCA has the following mandate:
1) To sign CPAP with UNFPA; Programme Document/MYWP CP9 cooperation with related Implementing Partners and UNFPA
2) To co-chair the Steering Committee
3) To provide guidance for Country Programme Implementation
4) To coordinate CP9 Programme Planning and Implementation
5) To monitor and ensure achievements of CP9 Outputs and its contribution to UNPDF 2016-2020 and the RPJMN (2015-2019);
6) To lead the annual, mid-cycle and final reviews together with Implementing Partners/IPs, as elaborated in the Monitoring & Evaluation Calendar of the 9th CPAP;
7) To provide substantive/technical and management support in order to identify and overcome the challenges and constraints in programme implementation as well as achievements of results.
8) To report on the overall CP9 programme implementation and achievements to the Minister of National Development Planning/Head of BAPPENAS and UNFPA;

Chart 1. Organizational Structure CP 9

- **Steering Committee (SC)**
  Co-chaired:
  - Deputy Minister for Human, and Societal Development and Cultural Affairs BAPPENAS
  - (as Government Coordinating Agency/GCA)
  - Deputy Minister for Population and Manpower Affairs BAPPENAS
  - Representative UNFPA
  - Member: Echelon I from Line
  - Member: Echelon 1 from Line Ministries / Head of Institutions

- **Technical Team (TT)**
  Co-Chaired:
  - Director for Family, Women, Youth and Sport BAPPENAS and Assistant Representative UNFPA
  - Members: Echelon 2 from Line/Ministries, Echelon II BAPPENAS (focal point of thematic areas), and vice chairman of NCVAW

- **Working Group (WG/POKJA)**
  Chaired: Eselon II from Line/Ministry related output and NPO UNFPA
  - WG: (1) Maternal Health, (2) Family Planning, (3) Youth, (4) GBV, (5) Population Dynamic and Data analysis
  - Member: Echelon II/III from Line/Ministry, BAPPENAS (focal point of thematic areas), Strategic Partners

- **Implementing Partners**
  - BAPPENAS, MOH, BKKBN, MOECP, BPS, NCVAW

- **Strategic Partners:**
  - Universities, NGO and Other Partners

- **GCA**
  - Deputy Minister for Human and Societal Development and Cultural Affairs

- **NPCU**
3.1.2 Steering Committee (SC)

The Steering Committee (SC) is co-chaired by an Echelon I-level official from BAPPENAS (Head 1: Deputy minister for Human and Societal Development and Cultural Affairs and Head 2: the Deputy minister of Population and Manpower), and the UNFPA Representative. SC members are Echelon I-level officials from Ministries/Institutions (or of equal stature), of whom are signatories of the Programme Document/MYWP. The members comprise of the Secretary General of MOH, Director General of Public Health MOH, Head of Board for Health Workforce Development and Empowerment MOH/PPSDMK, Director General of Disease Prevention and Control (P2P) MOH, Principal Secretary BKKBN, Ministerial Secretary, MOWECP, Deputy for Social Statistics BPS, and Chairperson of National Commission on Violence Against Women/NCVAW. The structure of the Steering Committee will be made official with the Decree of the Minister of National Development Planning/Head of BAPPENAS.

The Steering Committee is responsible for ensuring that the country programme is implemented with the principles of efficiency, effectiveness, and accountability, as well as in ensuring that the results of the programme bring the greatest benefit to the national development programme (Midterm Development Programme/RPJMN 2015-2019).

The responsibilities of the Steering Committee are:

1) To provide guidance and leadership in the planning, implementation, monitoring, and evaluation for the 9th Country Programme;

2) To provide policy directions on strategic matters and on the implementation of the 9th Country Programme, covering the four outcome areas of sexual and reproductive health, adolescents and young people, gender equality and women’s empowerment and population dynamics;

3) To provide policy direction to the Technical Teams;

4) To provide guidance on the recommendation from the Annual Review, Mid Term Review and Country Programme Evaluation

5) To endorse the CP9 progress report that will be reported to the Minister of BAPPENAS and UNFPA Representative

6) To convene at least twice a year, to carry out the above mentioned responsibilities;

7) To ensure follow-up on decisions of SC meetings.
3.1.3 Technical Team (TT)

The Technical Team (TT) is jointly chaired by an echelon II-level official of BAPPENAS, namely the Director for Family, Women, Youth and Sport (KPAPO) BAPPENAS and the UNFPA Assistant Representative. Members of the TT are Echelon II level officials from Implementing Partners, thematic focal point from BAPPENAS, Vice Chairperson of National Commission on Violence against Women. The composition of the TT will be made official with a Decree of the Minister of National Development Planning/Head of BAPPENAS.

The Technical Team is responsible for ensuring the coherence of planning, implementation, monitoring, evaluation, and reporting processes and results under the 9th Country Programme partnership, across all outputs that may be executed by IPs or by UNFPA, including trust funds and joint programmes.

The responsibilities of the Technical Team of CP9 are:

1) To coordinate the preparation of the Multi-year work plans, and to ensure synergy across programme work plans and outcome/output achievements, and its contribution to the National Programme targets.

2) To ensure linkages across outputs reflect programme synergy and coordination at the outcome level by way of discussions on how the outputs are contributing to CP9 outcomes;

3) To ensure synergy of UNFPA-funded and government-funded initiatives, and with other development partners

4) To promote the dissemination and utilization of knowledge products identified and produced under the five CP9 outputs (Policy brief, monographs, etc)

5) To identify potential policy issues generated from the programme outputs to be brought forward to the Steering Committee (SC);

6) To review the effectiveness of programme management, implementation and coordination

7) To facilitate Annual Review, Mid Cycle Review and Country Programme Evaluation

8) To endorse the Programme Progress report in the form of Work Plan Progress.

9) To convene meeting at least once every quarter and provide guidance and recommendations for programme strengthening both substantively and in its management aspects for programme implementation under IP’s and UNFPA execution

10) On a quarterly basis report to the Steering Committee and UNFPA, in the form of a quarterly report (draft prepared by NPCU);

11) To convene a meeting for any urgent matters
3.1.4 Working Groups (WG)

Five Working Groups are established to correspond to the five outputs of the country programme, which are (1) Maternal Health and HIV SRH linkages/IDN09MHH; (2) Rights-based Family Planning/IDN09RFP; (3) Youth Policies and Rights/IDN09YPD; (4) GBV and Harmful practices/IDN09GBV; (5) Population Dynamics and Data analysis/IDN09PDA.

WGs are co-chaired by the Programme Coordinator (Echelon II-level officer of Implementing Partner in a ministry or institution) and National Programme Officer UNFPA. WG members are, Echelon II- and III-level officers of Ministry/Institution, thematic focal point from BAPPENAS, Strategic Partners, and NPCU.

The role of the WGs is to ensure synergy between planning, implementation and achievement of output results by Implementing Partners and UNFPA.

The responsibilities of the WG are:

1) To develop MYWP with consideration of: (a) Contribution to the achievement of National Development Programme; (b) synergy with programmes or activities that are government-funded; (c) the results of evaluations, audits and recommendations of previous years, and (d) input from strategic partners;

2) To plan, implement, and monitor the achievement of intended results as reflected in the outcomes, outputs, and indicators of the programme, and to provide recommendations on programme improvement;

3) To discuss substantive aspects of each output, to identify challenges and bottlenecks, as well as corrective action to improve the substantive and management aspects of the output;

4) To prepare for and to provide support for implementation of Annual Review, Mid Cycle Review, and Country Programme

5) To report periodically (quarterly) to the Technical Team and GCA (through NPCU) on the progress of programme implementation in the form of work plan progress report.

6) To convene WG meetings at least 4 (four) times a year to monitor programme progress and to carry out quarterly programme planning by Implementing Partners and UNFPA.

3.1.5 Implementing Partners

An Implementing Partner is a ministry or institution that receives UNFPA funding as elaborated in the CPAP to implement the activities that agreed in the MYWP. The Implementing Partner should have strong commitment and take full responsibility for
the planning, implementation, monitoring and evaluation, as well as the achievement of results of the country programme partnership. Implementing Partners are also responsible for ensuring that programme activities are implemented effectively, efficiently and with accountability, as well as ensuring that the results of the programme contribute to national development.


The responsibilities of the Implementing Partners are:

1) To sign the Prodoc/MYWP and IP Agreement with UNFPA and to provide a copy of the signed IP Agreement to BAPPENAS;

2) To actively participate in the MYWPs development taking into account: (a) Contribution to the achievement of National Development Programme; (b) synergy with programmes or activities that are government-funded; (c) the results of evaluations, audits and recommendations of previous years, and (d) input from strategic partners

3) To ensure that grant from UNFPA will be recorded into DIPA/Government budget

4) Together with UNFPA, to prepare the Handover Delivery Certificate (or “Berita Acara Serah Terima” or BAST) for programme activities executed by UNFPA and have been agreed on by IPs. This document should be submitted to the Ministry of Finance by the relevant IP;


6) To send the final report of the utilization of grant from UNFPA to the Ministry of Finance

7) To identifying challenges and bottlenecks and formulating corrective actions in accordance to emerging changes and needs;

8) To undertake periodical review of the mechanism of programme management, implementation, and CP9 programme coordination

9) To provide technical support for the collection of data for reviews and evaluation for each outcome and output; identification and development of good practices and knowledge products;

10) To actively participate in and contribute to the Technical Teams and Working Group (Pokja)
11) To carry out intensive coordination with relevant stakeholders;

12) To report periodically (quarterly) on the progress of programme implementation for each output in the form of Work Plan Progress Report (WPR)

In performing its duties, Implementing Partners are assisted by 1 (one) Finance Administrative Assistant to handle financial and administration issues.

### 3.1.6 National Programme Coordination Unit (NPCU)

National Programme Coordination Unit (NPCU) provides support to the Ministry of National Development Planning/BAPPENAS in its role as the Government Coordination Unit (GCA) and as Implementing Partners (Deputy of Human, and Societal Development and Cultural Affairs), Deputy for Population and Labor Force). NPCU comprises of a National Programme Manager (NPM), 1 (one) person to handle programme and budget management (Programme and Budget Management Associate), 1 Finance and administrative assistant and 1 person as Secretary, admin and logistic (funded by NPCU).

The NPCU has the following responsibilities:

To support Bappenas as GCA, provide support to the Deputy of Human, and Societal Development and Cultural Affairs:

1. To support the Ministry of NDP/BAPPENAS in its role as GCA (coordination), co-chair of the Technical Team, and as a member of the Working Group

2. To liaise regularly between GCA Bappenas and UNFPA.

3. To prepare the meeting materials for Steering Committee Meetings, Technical Team Meetings and prepare and distribute the Minutes of the Meetings

4. To monitor the progress of CP9 programme implementation by the National (IPs) and UNFPA execution, analyze the IP’s and UNFPA quarterly reports for subsequently submitted to the GCA/ Bappenas and UNFPA

5. To ensure all required reports (Work plan Progress Report/WPR, Funding Certification Authorized Expenditure/FACE) are submitted on time and in good quality by the IPs to the GCA/ Bappenas and UNFPA.

6. To analyze the Work Plan Progress reports from the Implementing Partners and achievement towards target indicators to be shared in the Technical Team Meeting

7. To coordinate with IP through meetings and site visits (if any)

8. To coordinate with IPs and NPOs UNFPA, in ensuring the timeliness and effectiveness of: (a) the planning, implementation, monitoring and evaluation of the implementation
of Programme/MYWPs, (b) the grant registration process and development and endorsement of Handover Delivery Certificates/BAST

9. To provide inputs, suggestions, and recommendations to the government concerning the improvement of formulation and implementation of CP9 especially for its contribution on the achievement of development target in RPJMN, SDGs and ICPD PoA for subsequently reporting to the Minister of National Development Planning/Head of Bappenas and UNFPA.

10. To assess programme performance and progress, including to follow-up the audit results, to identify the existing problems, and to ascertain that necessary actions have been taken on time to solve the problems and report to Bappenas and UNFPA.

11. To coordinate the monitoring and evaluation activities based on CPAP Planning, Monitoring and Evaluation calendar activities (Annual review, Mid Term Review, Country Programme Evaluation).

**To support Bappenas as IPs, support Deputy of Human, and Societal Development and and Cultural Affairs and Deputy of Population and Labor Force:**

1. To support Bappenas in facilitating Policy Dialogue on issues on Family Planning, Gender, Youth, and Population Dynamics

2. To support development, implementation, evaluation and reporting CP9 and regularly consults its progress.

3. To ensure that all of programme plans on Family Planning, Gender, Youth, and PD under Bappenas execution are implemented and in-line with Government and UNFPA agreed programme plans

### 3.1.7 UNFPA’s Role and Responsibility

The roles and responsibilities of UNFPA within the CP9 partnership are:

1. To co-signed CPAP, Prodoc/MYWP and IP agreement with Bappenas and related Implementing Partners

2. To provide technical assistance/support in ensuring the achievement of results of CP9 and its contribution to the RPJMN as well as UNPDF;

3. To facilitate procurement of goods and services, in accordance to the approved MYWPs;
4. To facilitate policy dialogue through the Policy Dialogue Round Table (PDRT) mechanism in support of BAPPENAS as a “think tank”;

5. To ensure that knowledge management is a critical element of CP9 by way of capturing, dissemination and usage of knowledge products to facilitate policy dialogue and policy making;

6. To ensure that the documentation of lessons learned and good practices from programme management and implementation are developed throughout the programme cycle;

7. To ensure that documents produced by programme outputs are reviewed for quality assurance through a quality review mechanism involving external (GCA, strategic partners) and/or internal review committee (IRC);

8. To provide technical assistance/support in financial and administrative reporting through random spot-checks and capacity development activities;

9. To periodically monitor (visit) IPs at least once every quarter (by output managers), in order to monitor the progress of MYWPs, the quality of activities and results, and to determine corrective action in implementation

10. To co-chair TTs (the Assistant Representative) together with Echelon 2 BAPPENAS

11. To co-chair WGs (Pokja) together with the related Implementing Partners

12. To report on the quarterly programmes of UNFPA executed activities in WG meetings, which will later be compiled by the GCA/NPCU;

13. To periodically report on the results of quarterly implementation of UNFPA executed activities (in the form of WPRs, by output managers), and to review and ensure quality of WPRs from IPs on quarterly progress.

### 3.2 Coordination Mechanism

In order to ensure coordination among all stakeholders under the Ninth Country Programme partnership, a coordination mechanism is necessary between UNFPA, implementing partners, Ministry of Finance, non-IP ministries/institutions, CSOs, the private sector, and other international partners. The mechanism is explained in the diagram below

The strategic partners are NGOs, universities, and/or other national and international institutions, will coordinate within the forum of the technical outcome working group. The WG will then coordinate with Bappenas as GCA and UNFPA.
In the event that CP9 will involve programme activities at the province/district level, IPs are required to establish coordination with the provincial and district BAPPEDAs, as well as related SKPDs (provincial and district sectoral offices). Coordination should be considered for the following needs:

1. To ensure that input from subnational partners is taken into consideration at all programming stages (planning to evaluation);

2. To facilitate communication to subnational BAPPEDAs and SKPDs (in the form of official letters, etc), for any missions to subnational government;

3. To provide a copy of activity reports, and quarterly reports (programmatic narratives) to BAPPEDA so that subnational governments acknowledge the initiatives/activities held in their region.

In the case where an NGO is a strategic partners that agreed by the implementing partners, BAPPENAS as GCA should be informed. All non-government organizations/institutions that will be working as strategic partners of the related line ministers will report to and coordinate with the relevant implementing partner in close consultation with BAPPENAS.
Chart 2. Coordination mechanism

Steering Committee (SC)
Co-Chaired:
Deputy Minister for Human, and Societal Development and Cultural Affairs BAPPENAS
(as Government Coordinating Agency/GCA)
Deputy Minister for Population and Manpower Affairs BAPPENAS
Representative UNFPA
Member: Echelon I from Line Ministries/Institution

Technical Team (TT)
Co-Chaired:
Director for Family, Women, Child, Youth and Sport BAPPENAS and Assistant Representative UNFPA
Members: Echelon 2 from Line/Ministries, Echelon II BAPPENAS (focal point of thematic areas), and vice chairman of NCVAW

Working Group (WG/POKJA)
Chaired: Eselon II from Line/Ministry related output and NPO UNFPA
Member: Echelon II/III from Line/Ministry, BAPPENAS (focal point of thematic areas), Strategic Partners

WG Maternal Health and HIV (IDN09MHH)
WG Right Based Family Planning (IDN09RFP)
WG Youth Policy Development (IDN09YPD)
WG Population Dynamics and Data (IDN09PDA)
WG Gender (IDN09GEN)

Ministry of Health
BKKBN
BAPPENAS
BPS
MOECP
NCVAW

DirGen Public Health MOH PJOK/PUMK, FAA
P2P, MOH PJOK/PUMK, FAA
BPPSDMK, MOH PJOK/PUMK, FAA

Notes:
Instruction line
Consultation line
Coordination and Consultation line
Coordination line

UNFPA

GCA
Deputy Minister for Human, and Societal Development and Cultural Affairs BAPPENAS

NPCU
Consist of:
1 NPM
1 PBMA
1 FAA
1 Secretary (funded by APBN)

Strategic Partners: Universities, NGOs, Other Partners

Notes:
Instruction line
Consultation line
Coordination and Consultation line
Coordination line
PLANNING, IMPLEMENTATION, MONITORING AND PROGRAMME REPORTING MECHANISM
CHAPTER IV PLANNING, IMPLEMENTATION, MONITORING AND PROGRAMME REPORTING MECHANISM

4.1 Introduction

Under the leadership of BAPPENAS, planning, implementation, monitoring and reporting of the 9th Country Program are carried out by both the Implementing Partners at the central level and with UNFPA.

The Implementing Partner (IP) is the partner who signs the Multi-year work plans/MYWP with UNFPA; the IP is a Ministry/Institution which is responsible and accountable for managing MYWP including intervention monitoring and evaluating, output achievement, and effective UNFPA resources utilization. Under the Ninth Country Programme, the Implementing Partners are: The National Development Planning Agency (BAPPENAS) Deputy for Human and Societal Development and Cultural Affairs /BAPPENAS, BPS-Statistics Indonesia, The National Population and Family Planning Board (BKKBN), Ministry of Health (MOH) under Directorate General of Public Health, Directorate General of Disease Prevention and Control (P2P) Ministry of Health and Board for Health Workforce Development and Empowerment BPPSDM, Ministry of Women’s Empowerment and Child Protection (MOWECP), National Commission-Violence Against Women (KOMNAS – Perempuan or NCVAW).

The Executing Agency (EA) is a strategic partner who does not sign the MYWP with UNFPA but executes the activities by receiving funds from IP(s) or from UNFPA with BAST for the respective IP(s).

The GOI-UNFPA 9th Cycle Country Programme applies a results-orientated integrated partnership approach. This partnership consists of a programme that is planned together, between national IPs and UNFPA at the national level. This comprehensive planning process involves all responsible parties such as Ministries/Institutions (M/I), and related strategic partners.

Preparation of the MYWP at the central level is coordinated by the GCA, and will be included each year in the DIPA (Daftar Isian Pelaksanaan Anggaran/Budget Implementation List). Reference documents include the RPJMN (National Mid-Term Development Plan), RPJMD (Regional Mid-Term Development Plan), M/I Strategic Plan (Renstra), Government Work Plan (RKP), the Blue Book (BAPPENAS), CPAP, UN Harmonized Unit Cost.
4.2 Programme Planning

Planning is a process to determine objectives, develop strategies, implementation processes, and the required resource allocation to obtain the intended objectives. The purpose of these planning processes is to ensure that all activities are working in synergy with each other and are in accordance to the National Mid-Term Development Plan (RPJMN) in 2015, as well as to promote the achievement of development targets of the Sustainable Development Goals (SDGs) by 2030.

4.2.1 Binding Agreement (IP Agreement)

Before carrying out programme activities, it is necessary to have a binding agreement between UNFPA and Implementing Partners (IP) through an IP Agreement. IP agreement should be signed at the beginning of the programme according to the agreed terms. IP Agreements will be signed by the UNFPA Representative and the Echelon I-level Official of a Ministry/Institution at the central level.

IPs at the central level will appoint a programme coordinator (Echelon 2-level Official) and a programme manager or familiarly called a person in charge (PIC) of Operational Activities/PJOK (Echelon 3-level Official), and a programme treasurer or familiarly called a PIC of Advance Payments/PUMK (Echelon 4-level official). The names of the officials holding these roles will be included in the IP Agreement along with their signatures for administrative purposes of the programme implementation. Please see Annex II.

4.2.2 Formulation and Approval of the Multi-Year Work Plan (MYWP)

4.2.2.1 Definition of Multi-Year Work Plan

The multi-year work plan (formerly referred to as “Annual Work plans” or MYWP) facilitate the planning and budgeting of activities that contribute to programme output(s) as outlined in the country programme action plan (CPAP). It is a set of documents that signifies the commitment between GOI and UNFPA regarding the agreed results and activities that will be carried out, by both UNFPA and IPs. The MYWP contains the brief explanation on the linkages between the RPJMN, UNPDF, SDGs and UNFPA Outcome and the explanation on the outputs including the brief activities, as well as management and accountability mechanisms for each output. Each MYWP elaborates the contribution of implementing partner(s) for each output. The MYWP includes information on results, indicators, annual targets, quarterly plans and quarterly budget, as well as the necessary budget in one fiscal year. The amount of resources estimated for future is entered on the initial work plan as an indicative amount and detailed budget for subsequent years is done annually. Please see MYWP format in the Annex V.
The IP and the UNFPA output manager (NPO) are to collaborate to identify specific activities that will be carried out by UNFPA and IPs and proposed in the draft MYWP. This draft is reviewed and refined by UNFPA, IPs, and BAPPENAS as GCA (through trilateral meetings), of which the final MYWP is agreed on and signed.

4.2.2.2 Elements of MYWP

The MYWP should have the following elements:

a. Background information on outcomes, outputs, key strategies, activities, and stakeholders;

b. Results and outputs should contribute to the achievement of intended outcome. The level of control of programme planners and implementers are very high at the output level, therefore, all output results must be completed within the annual timeframe;

c. Monitoring, evaluation, and risk management plans;

d. Activities (and sub-activities) should contribute to the outputs, in line with the L/M priority, and they should not overlap with activities funded by the state budget;

e. Indicators and targets that have been set should apply SMART principles: Simple, clear and easily understandable, Measurable: objectively measurable, Attainable: it can be achieved, Relevant, Time-bound: can be achieved within the agreed timelines;

f. Time schedule: scheduled starting time, ending time and duration expected;

g. The Responsible Party of Implementation;

h. The detailed budget and sources needed to implement activities.

4.2.2.3 MYWP Development Mechanism

The GoI-UNFPA country programme planning is aligned with the state budget ceiling proposal mechanism, where the state budget indicative ceiling will be set in April of the current year, therefore the draft of the MYWP of the country programme for the following year should be developed by the IP, BAPPENAS and UNFPA in the month of April to be signed in the October of the current year. Any changes to the MYWP can be done through revision mechanism (see point 4.4). For MYWP revision changes should be documented in the form of an addendum to the existing MYWP (see part 4.4)
4.2.3 Preparation of Multi-Year Work Plan (full description)

4.2.3.1 Preparation of MYWP by IP and UNFPA

The draft MYWP proposed by IPs and UNFPA for the following year should be developed in April of the current year by the respective implementing partner with UNFPA through the trilateral meetings, under the leadership of Bappenas as GCA. The final draft of the MYWP for the following year will be presented during the Technical Team (IP-Echelon 2) in the 4th quarter (September-December). Representative from UNFPA, BAPPENAS and appointed IP officials will sign the MYWP for the following year in the month of November of the current year.

MYWP consists of a cover page that includes a narrative summary of how the MYWP will achieve programme outputs, estimation of the total work plan budget, source of funds, the agreed financial support, timelines, and signatures of IPs and UNFPA representatives. This cover page will also include an MYWP Table that provides a detailed description of the activities, budgets, and resources for each quarter, as well as the indicators and annual targets corresponding to each output of the programme to measure its progress.

The cover page and the MYWP table of details should be signed by Echelon I Official (as mentioned in the IP Agreement) and the UNFPA Representative. Each MYWP will be signed in two sets: one copy is to be kept by UNFPA, and the other is kept by IPs as a tool for MYWP management.

UNFPA cannot disburse funds prior to the signing of MYWP by an authorized officer of the IP and UNFPA. IPs will not be able to carry out activities or use funds until the MYWP is signed by both parties.

4.2.3.2 Preparation of workplans by strategic partners under UNFPA execution

Strategic partners, who will work with the related line Ministries through UNFPA execution, will submit their workplans to the workplans of respective Implementing Partners and UNFPA. Support for the strategic partners will prioritize programme areas and issues that have not been funded or addressed by the government.
4.2.3.3 Design and Approval of the Work plan

Preparation and Management of Work plans is explained in the flowchart below:

**Chart 3. Workplans Preparation and Approval**

**Step 1:** The Implementing Partners and UNFPA Output Manager identify relevant programme output(s) to which the implementing partner is expected to contribute.

**Step 2:** Implementing Partner and UNFPA programme personnel identify specific activities with detailed budget required. Activities must be logically sequenced across the life of the work plan. Any activities to be performed by contractors must be indicated as such, and contractor should be named, if known. UNFPA operations/finance personnel should be consulted on costing the budget as needed.
**Step 3:** Under Bappenas leadership, the IP and NPO UNFPA Develop the MYWP including the timeline and detail budget needed.

**Step 4:** Review Work plan and submit for approval: UNFPA finance/operations personnel together with the Programme Management Unit (PMU) review the draft of work plan for financial/operational considerations, including detailed budget review.

**Step 5:** Approve Work plan: BAPPENAS, Output Manager and the Echelon 2 of the Implementing Partner will do the final review of the work plan.

**Step 6:** Prepare Work plan for Signature (using Global Programme System – GPS): Generate the approved work plan form the GPS to be signed by the Implementing Partners and UNFPA.

**Step 7:** Sign Work plan: The authorized officer of the implementing partner (as identified in the IP agreement), Echelon 1 and UNFPA Representative Co-signs the work plan cover page and the table MYWP and acknowledge by BAPPENAS as GCA.

**Step 8:** UNFPA Enter budget details into GPS and send those to Commitment Control (KK) in the system, all budgets will be entered in United States Dollar (USD).

**Step 9:** Work plan implementation.

### 4.2.4 MYWP Revision Mechanism

UNFPA or IPs may propose revisions for activities at any point in time during the MYWP period, as long as these proposed activities aim to achieve the outputs that have been determined. All revisions must be approved by both parties prior to the revisions being made directly into the work plan, with renewed signatures by UNFPA and authorized officer of the implementing partner, and inform BAPPENAS as GCA for any workplan changes.

**Table 2. MYWP Revisions**

<table>
<thead>
<tr>
<th>Nature of Revision</th>
<th>Type of Revision</th>
<th>Documentation needed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Switching funds between activities (Activity ID) of outputs no change in total budget</td>
<td>Work plan and Budget Bellow 5% Above 5%</td>
<td>Approval Output Manager Exchange of letter (IP and UNFPA Representative)</td>
</tr>
<tr>
<td>Addition or reduction (Activity ID) between output</td>
<td>Work plan and Budget Bellow 5% Above 5%</td>
<td>Approval Output Manager Exchange of letter (IP and UNFPA Representative)</td>
</tr>
</tbody>
</table>
4.3 Programme Implementation and Management

IPs should carry out quarterly activities in accordance with the MYWP that has been signed by the IP and UNFPA. The IP should request for funds for implementation through FACE mechanism and the development of a Quarterly Work Plan (see chapter 5, Financial Management and Reporting).

A Terms of Reference (TOR) is prepared in conjunction with the development of the MYWP for the following year. The TOR should be finalized by IPs and approved by PJOK (PIC of the programme) before disbursement is made by the said treasurer/PUMK. IPs will work together with the Output Manager/NPO in the development of TOR. The TOR and activity report will follow the format set out in Annex IV. Upon implementation of activities, an activity report and financial statement should be prepared and submitted within two weeks completion of the activity.

The PJOK/Project Officer is responsible for the technical execution of the programme. PJOK is the Technical Activities Executive Officer appointed and/or authorized by the Echelon-I level official, and is responsible for managing the implementation of the country programme. The PUMK/Project Treasure is responsible for the financial management of funds for the country programme. PUMK is the Expenses Treasurer appointed and/or authorized by the Echelon-I level official, and is responsible for the financial management of country programme funds. PJOK should be held by an Echelon III or IV official, and PUMK can be a person from the general staff.

IPs will manage the funds received from UNFPA in accordance with the agreed financial regulation, stipulation, and procedures in line with the financial rules and regulations of UNFPA.
UNFPA and each IP will appoint a programme manager to supervise the daily management of MYWP, as described above in this section. Continuous consultations throughout implementation should be carried out to discuss the progress of activities and to resolve any problems.

**Table 3. IP’s and UNFPA’s commitment**

<table>
<thead>
<tr>
<th>IP commits to:</th>
<th>UNFPA commits to:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Draft the MYWP together</strong></td>
<td></td>
</tr>
<tr>
<td>Ensuring all activities agreed are implemented properly in accordance with the provisions of management and financial accountability in IP Agreement</td>
<td>Completing all assigned responsibilities for UNFPA in the MYWP on schedule.</td>
</tr>
<tr>
<td>Establishing the operational implementation for management and financial accountability</td>
<td>Transferring funds, supplies and equipment in accordance with IP Agreement, in case all reports and documents required are available.</td>
</tr>
<tr>
<td>Establishing the operational implementation for management and financial accountability</td>
<td>Monitoring, evaluating and supervising the MYWP.</td>
</tr>
<tr>
<td>Ensuring the audit, monitoring, and evaluation carried out in accordance with the provisions of UNFPA</td>
<td>Connecting, as required, the government, United Nations Country Team, donor, and others.</td>
</tr>
<tr>
<td>Leading the organization of Annual Review Meeting with the support and participation of UNFPA</td>
<td>Being available for consultation.</td>
</tr>
<tr>
<td>Conducting annual and end term of MYWP</td>
<td>Providing guidance, supervision, technical assistance and leadership, according to the requirement and agreement.</td>
</tr>
</tbody>
</table>

### 4.4 STANDARD UNIT COSTS

The standard unit cost is determined with approval from UNFPA and the Government of RI in order to facilitate the drafting of a budget for activities.

In accordance with the principles of programme cooperation, the unit cost used for the support funds provided by UNFPA should as much as possible comply with the government rules. However, considering that there are differences in unit costs from one region to another, a maximum unit cost is determined. However, if deemed necessary, UNFPA and the ministry/agency can formulate its own unit cost which must not exceed the maximum unit cost.

The unit cost as regulated in the General Guidelines is the unit cost per budget item, namely:
A. COST RATES

1. Per Diem Rates for Implementing Partner (IP)

Table 4. Perdiem rate

<table>
<thead>
<tr>
<th>Perdiem</th>
<th>Maximum rate in a day ( IDR )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jakarta</td>
<td>1.000.000</td>
</tr>
<tr>
<td>Papua dan Papua Barat</td>
<td>1.100.000</td>
</tr>
<tr>
<td>Other Province/District</td>
<td>900.000</td>
</tr>
<tr>
<td>Sub District</td>
<td>Refer to Government Unit Cost current year</td>
</tr>
</tbody>
</table>

Note: Detail guidelines for Per diem payments should refer to Part C and D

2. In-town transportation

   It is observed that when a Government Official is invited to attend an event by another government agency, s/he is provided with local transportation by the inviting Government Agency.

   “In-town transportation” is the allowance for IP staff being invited to an official activity/event (i.e. workshop/seminar/training) conducted in town by UN funded programmes/project management, provided the activity/event does not take place at the same office/building.

Table 5. Meeting/Training Package

<table>
<thead>
<tr>
<th>Location</th>
<th>In-town transportation (per day) – in Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Transport cost</td>
</tr>
<tr>
<td>Jakarta</td>
<td>200,000</td>
</tr>
<tr>
<td>Provincial Capital</td>
<td>150,000</td>
</tr>
<tr>
<td>Other than Jakarta and Provincial Capital</td>
<td>125,000</td>
</tr>
<tr>
<td>Sub-district (e.g. community health center, school cluster, etc.)</td>
<td>100,000</td>
</tr>
</tbody>
</table>

*transport from and to outside Jakarta (Bekasi, Bandung, Depok) refer to PMK on the SBM current year

3. Transport to and from the Airport
   Refer to Government Unit Cost (year to date).

4. Transport to outside Jakarta (Ticket)
   Use economic class with real cost
5. **Allowance For Contributors**

Allowance for contributors is the allowance payable to a Speaker, Resource Person, Moderator, Note Taker, Trainer, Facilitator and Interpreter in relation to their contribution to UN project funded activities, such as a Meeting/Workshop/Seminar/Training.

<table>
<thead>
<tr>
<th>Contributors</th>
<th>Fee in IDR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experts/professionals (refer to &quot;professional cost&quot; in Part A of Annex)</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Speaker / Resource Person</td>
<td>Per session</td>
</tr>
<tr>
<td>Minister</td>
<td>1,700,000</td>
</tr>
<tr>
<td>Echelon I/Governor</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Echelon II/Head of District</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Resource person</td>
<td>600,000</td>
</tr>
<tr>
<td>Moderator</td>
<td>500,000</td>
</tr>
<tr>
<td>Trainer / Facilitator</td>
<td>325,000</td>
</tr>
<tr>
<td>Note Taker</td>
<td>300,000</td>
</tr>
<tr>
<td>Module preparation (for trainer only)</td>
<td>Per day/subject</td>
</tr>
<tr>
<td></td>
<td>450,000</td>
</tr>
<tr>
<td></td>
<td>300,000</td>
</tr>
<tr>
<td></td>
<td>250,000</td>
</tr>
<tr>
<td></td>
<td>200,000</td>
</tr>
<tr>
<td>Stationary</td>
<td>Jakarta 50,000; Regional 30,000</td>
</tr>
<tr>
<td>Administration Fee</td>
<td>Actual Cost</td>
</tr>
<tr>
<td>Interpreter</td>
<td>Based on the agreed contract</td>
</tr>
</tbody>
</table>

Note: UN–contract consultants/experts are not entitled to receive allowance as contributors.

6. **Hotel and Meeting Package**

**Table 7. Hotel and Meeting Package**

<table>
<thead>
<tr>
<th>Meeting</th>
<th>Cost Half day meeting</th>
<th>Cost Full day meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>High level meeting (HLM) for National and International seminar</td>
<td>500,000 - 600,000</td>
<td>610,000 - 750,000</td>
</tr>
<tr>
<td>Medium Meeting (invited by Echelon 1 or 2)</td>
<td>410,000 – 500,000</td>
<td>510,000 – 600,000</td>
</tr>
<tr>
<td>Coordination and regular meeting (&lt;Echelon 3)</td>
<td>300,000 – 400,000</td>
<td>410,000 – 500,000</td>
</tr>
</tbody>
</table>
B. NOTES ON HARMONIZATION OF PAYMENT PRACTICES WITH IMPLEMENTING PARTNERS (IPs)

The term “Implementing Partner (IP)” refers to Government Agencies, NGOs and Private Institutions.

1) Type of budget items form Meetings

Table 8. Type of budget items for Meeting/Seminar/Workshop Activities

<table>
<thead>
<tr>
<th>Categories</th>
<th>Budget Items</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Non-local</td>
<td>Per diem</td>
<td>Provided for the participants, committee, resource persons, moderators and note takers from out of the town.</td>
</tr>
<tr>
<td></td>
<td>Out of the town transport cost</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transport cost to and from the airport (if applicable)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Representation cost (SBM)</td>
<td>Specifically for echelon 1 and 2.</td>
</tr>
<tr>
<td>2. Local</td>
<td>Meeting package</td>
<td>Managed by the committee</td>
</tr>
<tr>
<td></td>
<td>In-town transportation</td>
<td>Provided for the IP staff, participants, committee, resource persons, moderators and note takers from the town for activities that are conducted outside of the office.</td>
</tr>
<tr>
<td></td>
<td>Moderators</td>
<td>Provided for non-local and or local moderators per session.</td>
</tr>
<tr>
<td></td>
<td>Note takers</td>
<td>Provided for local and non-local note takers per day.</td>
</tr>
<tr>
<td></td>
<td>Professional Fees</td>
<td>Only for professionals from Agency/Individuals out of the IP team. Professional fee from ministry can be given if the target audience consists of some other ministries or agencies (rather than the ministry itself).</td>
</tr>
<tr>
<td></td>
<td>Office Stationery</td>
<td>For participants in the form of folders, pencils/ballpoints, block notes, etc.</td>
</tr>
<tr>
<td></td>
<td>Administration</td>
<td>Managed by the committee for the purchase of paper and stationery and correspondence costs, communication, documentation, CDs, photocopy, banners, cleanliness of meeting room and rental of meeting room.</td>
</tr>
</tbody>
</table>
2) Type of budget Items

Table 9. Type of budget items for Training/Orientation Activities

<table>
<thead>
<tr>
<th>Categories</th>
<th>Budget Items</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Non-local</td>
<td>Per diem</td>
<td>Provided for the participants, committee, trainers/facilitators from out of the town</td>
</tr>
<tr>
<td></td>
<td>Out-of-the-town transportation cost</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation cost to and from airport</td>
<td></td>
</tr>
<tr>
<td>2. Local</td>
<td>In-town transportation</td>
<td>Provided for IP staff, participants, committee, resource persons, moderators and note takers from the town for activities out of the office.</td>
</tr>
<tr>
<td></td>
<td>Training package costs</td>
<td>Managed by the committee</td>
</tr>
<tr>
<td></td>
<td>Consumption cost</td>
<td>Managed by the committee</td>
</tr>
<tr>
<td>3. General</td>
<td>Facilitators/Trainers</td>
<td>Provided for local and non-local trainers/facilitators conducting training, with the unit cost per session per person.</td>
</tr>
<tr>
<td></td>
<td>Module preparation costs</td>
<td>Provided for non-local and local trainers per subject.</td>
</tr>
<tr>
<td></td>
<td>Office Stationery</td>
<td>For participants in the form of folders, pencils/ballpoints, block notes, etc.</td>
</tr>
<tr>
<td></td>
<td>Administration</td>
<td>Managed by the committee for the purchase of papers and stationery and correspondence costs, communication, documentation, CD, photocopy, banners, cleanliness of meeting room and rental of meeting room.</td>
</tr>
</tbody>
</table>

The explanation for unit cost for each type of per diem expended, consumption cost and transportation cost for the participants, committee members, and trainers/facilitators local and non-local is the same as the explanation for meetings/seminars/workshops.

3) Arrangement for Non-Local Category

- Non-local category will be applied to participants, committee, resource persons, moderators and note takers who are working out of the town where the activity takes place.
- Location of activity is the place where activity takes place.
- The payable amount for per diem will be proportionate according to the following percentage:
  - Accommodation: 50%
  - Meals: 30% (unless stated differently by the respective UN agencies, the proportion shall follow percentage: breakfast: 6%; lunch: 12%; and dinner: 12%)
  - Local transport and personal allowance: 20% per diem
• IF the hotel is provided by the committee then the per diem on first day is 50%, if the hotel is not provided by the committee then the per diem is 100%

• If the activity will be ended before 12.00 then the per diem for that day is 50%, if the activity will be ended after 12.00 then the per diem for that day is 100%. Participants from sub national that need additional travel day, the per diem will be given upon on UNFPA approval.

• For participants from the government agencies, per diem can only be paid to the participants, committee, resource persons, moderators and note takers who bring SPT (Surat Perintah Tugas)/Travel Order

• If the committee manage payments for accommodation and meals of the participants, committee, resource persons, moderators and note takers to the hotel/lodging house where the activity takes place, the per diem of the participants, committee, resource persons, moderators and note takers will be deducted totaling the real costs expended by the committee. However, if the total cost per person is more than 80%, the participants will still receive 20% of the total per diem. This provision should be clearly stated in the letter of invitation.

• The same principle will also be applied if the committee only provide food and drinks, namely the participants, committee, resource persons, moderators and note takers out of the town will receive the remaining per diem after the meal cost is deducted. If the meal costs per person that are paid by the committee to the hotel are more than 30% of the per diem cost, the participants, committee, resource persons, moderators and note takers will still receive 70% of the per diem.

• If travel from the town of origin to the town of destination and vice versa can be carried out on the same day, the participants, committee, resource persons, moderators and note takers out of the town will receive 50% of the per diem. If meals provided, the person will receive 20% of the per diem.

• If the committee only provides accommodations during the event, the participants, committee, resource persons, moderators and note takers out of the town will receive 50% of the per diem money.

• If the committee does not provide accommodation and meals on the day when the activity takes place, the participants, committee, resource persons, moderators and note takers from out of the town will receive 50% of the per diem money.

• In the framework of budget planning, participants who, due to transportation factors, require additional time to depart/return beyond the time of the activity implementation, accommodation cost and per diem of official travel can be allocated in accordance with the existing regulations, for 1 (one) day before and/or 1 (one) day after the implementation of activities.

• Transportation cost for participants, committee, resource person, moderators and note takers from out of town is calculated on the basis of actual cost.
• Local transport per diems are local transportation allowances provided to go to the place of meetings.

• Implementing partners must clearly insert in to the Budget Plan (RAB)/Rencana Anggaran Biaya (RAB), increased budget item costs due to consumption and accommodation costs if they are more than 30% and 50% of the per diem costs, respectively.

• Financial accountability documents for the accommodation and consumption costs to the hotels is the invoice and payment receipt issued by the related hotel/lodging house, rather than the receipts made by the committee and then signed and stamped by the hotel.

• Financial accountability document for the payment of the remaining per diem is the receipt/actual payment document signed by each participant, committee, resource person, moderator and note taker.

• To avoid the misuse of air tickets, as much as possible all procurement of return air tickets should be carried out by the activity committee through the purchase with an e-ticket system and the committee will then send it via e-mail to each participant, resource person, committee, moderator and note taker who will attend the activity.

• Financial accountability for air tickets must be accompanied with invoices and payment documents to the travel agent if tickets are purchased at the travel agent, or in accordance with the total listed on the e-ticket when purchased via internet.

• If air tickets are purchased by the participants, committee, moderators, resource persons and note takers from out of the town, in addition to submitting the ticket documents, participants, committee, moderators, resource persons and note takers should sign a Letter of Absolute Accountability/Surat Keterangan Tanggung Jawab Mutlak (SKTM) to receive the reimbursement of the tickets.

• Participants out of the town will be asked to send the evidence of ticket for returning to the town of origin, boarding pass and payment evidence of airport tax after traveling.

4) Arrangement for Local Category

• This category will be applied to participants, committee, resource persons, moderators and note takers working in the same town as where the activity takes place.

• Transportation cost can only be provided for the participants, organizers, resource persons, moderators and note takers from the city for activities conducted outside the office, including activities conducted at the hotels or convention halls.

• Consumption cost will be managed by the committee and will not be distributed to the participants, committee, resource persons, moderators and note takers.
• If activities take place until midnight and the local participants, committee, resource persons, moderators and note takers have to stay at the hotel where the activities take place, the costs of accommodation and meals will be paid to the hotel by the committee. While the local participants, committee, resource persons, moderators and note takers will only receive transportation cost. Per diem cannot be distributed to the local participants, committee, moderators, resource persons and note takers.

5) Others
• A moderator can only be presented with per diem if needed, and adapted to the nature of the meeting.
• In that case where more than one facilitator is required to run the session, each facilitator will receive facilitator fee per session.
• If a person has two or more functions, for instance as a committee member and a participant, the per diem/implementation cost or transportation cost that can be provided will only be for one function.
• The number of meeting/seminar/workshop committee members that can be financed by UN projects/programmes is maximum 20% of the number of participants, but not more than 10 persons. Any variance to this number is subject to approval by the respective UN agencies.

6) Monitoring Activities
The following are the types of expenditures for the monitoring/supervisory activities that can be financed, namely:
• Land/sea/river/air transportation to the place to be monitored or supervised;
• Per diem;
• Others, as applicable.

7) Cost for the Development of Modules/Journals/Manuals/Guidelines/Instructions
The number of the development team members and the duration of the report will be specifically determined by UN agencies and the implementing partner, effectively and efficiently in accordance with the requirements. The final results of the modules/Journals/Manuals/Guidelines/Instructions must be submitted for accountability purpose.

8) Secretariat Operations
• The monthly administration cost of the Cooperation Secretariat of IPs at central and province level (If any) is supported by UNFPA. It is hoped such cost can support the financing of the secretariat by the government.
• The administration costs of the secretariat can be for banking fees, correspondence, duplication of documents, photocopy, office stationery, computer paper, telephone bills, and others.

9) Study, Development of Communication, Information, Education (CIE) and Research

A proposal for funds to hold a meeting/seminar, training and monitoring of a study activity, and development of CIE and research must refer to the unit cost. Whereas enumerator cost and the cost of processing the data collected by research will be specially determined by the UNFPA staff and ministry/agency according to the needs of the research.

The financial report consists of:
• Preparation of the FACE form
• Expenditure Report per Budget Item
• The Bank Book and Bank Reconciliation
• The Cash Book
• The Auxiliary Book

10) Variance/Adjustment to Budget of Activities

The budget of activities consists of various types of cost/expenses. The types of budget items are grouped in the list of Standard Unit costs, namely:
• Per diem
• Local transport
• Non local transport
• Consumption cost
• Resource person fee
• Moderator fee
• Cost of preparing module/material/subject
• Trainer fee
• Professional fee
• Note-taker fee
• Cost of preparing activity report/financial report
• Administration costs
• Office stationery

Adjustment or variance to the budget already approved is still possible (with approval from UNFPA Programme Manager), if the changes do not exceed 5% of the activity (Activity ID) in one year as described above, and do not change the purpose of the activity.
If there is an indication that there will be changes to the budget activity of more than 5% of the activity (Activity ID), then the ministry/agency shall submit a request for amendment to UNFPA Representative. Written approval from UNFPA must be available before the activity is carried out.

The UNFPA staff authorized to approve amendments to the budget are:
1. UNFPA Programme Manager, for activities coordinated by UNFPA CO Jakarta (changes below 5% from activity ID in one year)
2. UNFPA Representative, for activities that are coordinated by UNFPA (changes above 5% from activity ID in one year)

11) Technical Cooperation Programme

- UNFPA provides a technical cooperation programme for all areas (if any) of Indonesia according to need.
- In general, UNFPA employs competent staff to provide a technical cooperation programme for every programme developed in the period of 2016 through 2020.
- The technical cooperation programme can be given by the UNFPA staff as well as staff from other agencies that are financed or requested by UNFPA to provide a technical cooperation programme to a certain area.
- A request for a technical cooperation programme can be submitted to the Country Office of UNFPA Indonesia in Jakarta or in one of the provincial capitals (if any). The charges of the technical cooperation programme will be borne by UNFPA.

4.5 Programme Monitoring

Monitoring is a continuous process to collect and analyse information from a particular output and indicator; showing its progress and achievement, as well as the use of resources. “Regular” monitoring is mandatory for all programme activities regardless of whether implemented by the Implementing Partner or by UNFPA directly.

Programme monitoring is aimed at providing progress and implementation data periodically so that stakeholders can make informed decisions and takes corrective actions for the following programming period (quarterly or annually) in order to achieve development goals based on the results.

Consistent and periodic programme monitoring is an important part of programme management, enabling stakeholders to periodically review effectiveness and efficiency in achieving programme goals and results. Monitoring aims to ensure the achievement of performance indicators in accordance with those stated in MYWP.
The 9th Country Programme monitoring activities include: review of activity and financial reports, review of quarterly and annual progress of MYWP implementation, annual and mid-cycle reviews of the country programme in the achievement of results, joint and field monitoring, as well as a final evaluation one year before the final year of the programme cycle.

Monitoring activities might include a meeting or conversation between relevant UNFPA office personnel and that of the implementing partner, or when implemented by UNFPA itself, between the Programme Management Unit and M&E unit and programme personnel involved in the work plan activities. The purpose of such conversation is:

- To get an accurate assessment of activity implementation, and how this relates to what was agreed upon in the work plan. This includes the periodic assessment of programmatic progress “on the ground”, as well as of the actual financial spending compared to what was initially budgeted;
- To assess the progress towards annual targets specified in the work plan;
- To identify and resolve potential implementation shortfalls and obstacles, and to agree on remedial actions, if any;
- To adapt to changes in the external environment, if any.

UNFPA programme managers are responsible for following up on the recommendations and action points listed as results meeting or field monitoring visit.

Table 10. The mandatory completion and frequency of the monitoring and reporting

<table>
<thead>
<tr>
<th>Type of Monitoring/Reporting</th>
<th>Frequency</th>
<th>Responsible Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continues Monitoring</td>
<td>Throughout</td>
<td>UNFPA with Implementing Partner</td>
</tr>
<tr>
<td>Work plan Progress Report</td>
<td>Quarterly</td>
<td>UNFPA and Implementing Partner</td>
</tr>
<tr>
<td>FACE form</td>
<td>Quarterly</td>
<td>Implementing Partner</td>
</tr>
<tr>
<td>Annual Review Meeting</td>
<td>Annual</td>
<td>Bappenas, UNFPA and IPs</td>
</tr>
<tr>
<td>Update of CPAP Planning Matrix for M&amp;E</td>
<td>Annual</td>
<td>Bappenas and UNFPA Country Offices</td>
</tr>
</tbody>
</table>

4.6 Field Monitoring

Field monitoring is an important way of obtaining first-hand qualitative and quantitative information regarding the context and progress of implementation. Field monitoring should be carried out at least once every quarter for each implementing partner, by output managers/NPOs (cannot delegate to others). The expected outcomes of the field monitoring are: to identify the challenges and opportunities related to implementation, to understand the context of target groups/beneficiaries and other stakeholders, to overcome bottlenecks in the process of implementation, and to review the quarterly MYWP in order to validate the progress made in achieving results.
Field monitoring visits should be planned properly and ahead of time. Prior to the field visit, the IP/UNFPA staff should determine the issues that will be reviewed during the visit, and propose these issues in a terms of reference (TOR). To the extent possible, an approved TOR should be available for each monitoring visit at least two weeks before field monitoring visits are scheduled. Prior to the visit, the field monitoring team member(s) should examine the MYWP(s) of the output for monitoring, in order to understand the action plans of the work plan, the person(s) in charge, and budget details. They should also look at past Work Plan Progress Reports (WPRs), previous field visit reports, as well as other documents such as minutes of meetings or technical assistance reports.

A detailed field monitoring plan should be developed annually by the Output Managers, the respective IPs and GCA-NPCU. A Work plan Monitoring Report (Annex 9) should be developed for each field visit and should be submitted no later than two weeks after return from the mission to UNFPA and the National Development Planning Agency. The Implementing Partner and Output Manager will be responsible for overseeing the status and results of monitoring visits as well as follow up actions and recommendations from the monitoring visit. Challenges, opportunities, and other findings should be noted and highlighted as consideration in the Annual Review of the MYWP, as well as the CPAP.

4.7 Programme Reporting

Reporting and accountability for the results of the implementation of programmes and activities at the central level are drafted by the L/M as implementing and managing institution of UNFPA grant funds, and assisted by the Programme Officer and FAA in each L/M.

4.7.1 Activity Report

- Activity Report is used for: (i) validating the grant funds usage, (ii) monitoring the progress of programme implementation at the related IP unit.
- Activity Report is submitted, at the latest, within one (1) month after activity implementation, and submitted to the relevant PJOK.
- The content of the activity report should include (but not limited to):
  - The background of the activity;
  - Objectives, purpose, and intended results from this activity;
  - Information on participants: such as disaggregated participant list (gender, institution, and position);
  - An elaboration on the run-down of the activity;
  - Results from the activity, as well as recommendations and next steps/follow up;
  - Lessons learned from implementation of this activity;
  - Financial report;
Other annexes that will complement the activity report, such as minutes of meeting, agenda, presentations and handouts, etc.

4.7.2 Work Plan Progress Report WPR)

- The WPR aims to report progress from the implementation of quarterly MYWPs. The WPR should be prepared quarterly by implementing partners, together with output managers/NPOs, in accordance to the available format (Annex 8). The WPR should be submitted along with the FACE form at the beginning of each quarter in January, April, July, and October. WPRs should be signed by the respective officer/PJOK and forwarded to both UNFPA and the NPCU in BAPPENAS. UNFPA executed activities must also have WPRs and forwarded to IPs and NPCU in BAPPENAS. FACE forms and any requests for quarterly disbursement will not be processed until an WPR is also available.

- The content of the WPR contains quantitative and qualitative monitoring information that could not be obtained from financial reports. It should include an elaboration of challenges, opportunities, bottlenecks, and lessons learned from the implementation of each activity. It should explain why activities are partially or not completed, the reasons behind over- or under-budgeting, the quality or results of activities, or why activities may need to be carried over to the next quarter.

- Results of the WPR should be presented in the quarterly National Outcome Working Group, to the extent possible, in order to understand the progress and challenges of quarterly implementation, and to determine corrective action for the following quarter.

- UNFPA will also make WPRs for UNFPA executed activities in support of the Government of Indonesia and submit them to respective IPs as attachment to the BAST/Handover Delivery Certificate on a quarterly basis. WPRs will also be forwarded to BAPPENAS as input for the Technical Team meetings. See attached BAST format in Annex IX.

- The WPR can also be used as a periodic report on expenditures and implementation performance to BAPPENAS and the Ministry of Finance.

Chart 4. Reporting Scheme
4.8 Mechanism of Annual Progress Reporting and Reviewing

The Annual Review is an important element in the programme management cycle. The Annual Review gives the opportunity for all stakeholders to assess programme implementation. Under the leadership of Bappenas, UNFPA must carry out an annual review meeting with each implementing partner. Careful assessment on progress and results can only be carried out if problems and obstacles in implementation are discussed in order to obtain the necessary recommendations on overcoming these challenges and move forward. Such a review will also examine the effectiveness of the programme, the extent of which intended goals are achieved, and the pulse points of implementation that will enable the acceleration in the achievement of goals, in terms of programme and management.

The reporting required at the end of the year is as follows:

As of the fourth quarter, IPs and UNFPA are required to collect and prepare documents related to the Annual Review Meeting/ARM, which consists of:

- Work Plan Progress Reports from Q1 to Q4
- FACE Q1 to Q4
- Quarterly Work Plans Q1 to Q4
- Spot check and work plan monitoring reports from Q1 to Q4
- Administrative documents/other related progress implementation

During the Annual Review Meeting, UNFPA together with the implementing partner(s), will review the implementation of the work plan activities, expenditures and discuss progress made towards achieving the programme output(s) by using the established work plan indicators. The Implementing partner and UNFPA will revise/adjust the coming year(s), including activities, budget, annual targets (if any) reflecting the records, if requested.

Results of the Annual Review and other reports and end-of-year documents will feed into the work planning processes for the following year. With the facilitation and under the leadership of the BAPPENAS as GCA, the Annual Review results will be validated by the Steering Committee.

4.9 Update of CPAP Planning Matrix for Monitoring and Evaluation

Updating the Planning Matrix for Monitoring and Evaluation must be done on the basis of annual progress reviews of output achieved and agreed during the Annual Review Meetings with implementing partners. The update of the matrix may include adding
new data, and revising the existing data. The update should reflect actual achievement toward the planned annual target, Monitoring and Evaluation (M&E) activities completed during the year, relevant data gathered, and plans for M&E activities in the next year. The updated Planning Matrix for Monitoring and Evaluation will be shared with Bappenas as the GCA.

### 4.10 Annual Reporting

In addition to the Annual Review Meeting results that will be reported by the Bappenas and Implementing Partners, UNFPA will do a self-assessment of the programme performance and submit the annual reports in UNFPA system. This report will explain the results achieved against targets set in the strategic plan. Submission of an annual report is mandatory for all UNFPA offices. The Annual report from GOI will be analysed from all WPRs.

### 4.11 Programme Evaluation

As the country programme comes to an end, the country programme midterm review and evaluation aims to understand the results and achievements throughout the programme cycle.

#### 4.11.1 Mid Term Review

In the middle of the programme (June 2018) Mid Term Review will be held to review the relevance and validity, efficiency, effectiveness, impact, sustainability, and reliability of various initiative of the 8th Cycle of Country Program. The review is different from an evaluation as it is carried out mid-cycle and serves the purpose to provide the evidence-based grounds for corrective action for the remaining part of the cycle.

#### 4.11.2 Country Programme Evaluation (CPE)

A CP Evaluation asks the questions related to relevance, effectiveness, efficiency, sustainability, and impact (OECD evaluation criteria) and seeks to understand what worked and what did not. It extracts lessons learned and good/best practices for future planning and design.
The CPE, will also strengthen national capacities to evaluate programmes in a participatory and inclusive way. Therefore, the involvement of IPs and other stakeholders is crucial to ensure that findings are relevant and useful to the local context, and can feed into future programme design and planning.

In line with the UNFPA Procedures and Policies, Programme Management Implementation Guidelines (PEDUM)¹, and the UNFPA evaluation policy (DP/FPA/2009/4) [2]² – the final country programme evaluation (CPE) is carried out on the fourth year of the Country Programme, in this case it is scheduled for 2019. This timeline is very important as the results of the CPE will feed into the development of the Country Programme strategic documents for the following cycle between the end of 2019 to 2020. The CPE will focus on achievements, challenges, good/best practices, and lessons learned from the implementation in the previous four years.

Results of the evaluation will be presented and validated in the Steering Committee meeting, under the leadership of and facilitation by BAPPENAS as GCA. Its recommendations will be used to inform the development of the next CPD

4.12 Termination of an Implementing Partner Agreement

UNFPA has the rights to terminate an IP agreement with an implementing partner by giving 30 days written notice to the implementing partner if; (a) it concludes the implementing partner has breached its obligations under the IP agreement or any work plan, or (b) if it concludes that the implementing partner cannot meet its obligations under the IP agreement (signed IP AGREEMENT).

4.13 Work plan Closure

Upon completion of the all work plan activities, a final meeting should be held between UNFPA and the implementing partner to document achievements, good practices and lessons learned.

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FINANCIAL MANAGEMENT, ACCOUNTING, AND FINANCIAL REPORT
CHAPTER V FINANCIAL MANAGEMENT, ACCOUNTING, AND FINANCIAL REPORT

5.1 Definition and Principle

In principle, the financial management of funding from UNFPA under the country programme partnership should be in line with the laws and regulations applied in Indonesia related to financial and budget management. However, financial management practices should not hamper programme implementation, and should also be in line with the UNFPA Financial rules and regulations and UN Harmonized Approach to Cash Transfer (HACT). Any implemented activities using UNFPA funding should be registered in the DIPA.

In accordance with the Regulation of the Minister of Finance 191 / PMK.05 / 2011 on the Management of Grant Receipt Mechanism, article 7 stipulates that the Minister / Head of Institution / Head of Office / Unit (PIU) as the Budget User (PA) / Budget Authority (KPA) is responsible for registration a grants number directly to the Director General of Debt Management c.q Evaluation Director of Accounting and Settlement, the Ministry of Finance. The grant registration number is required to open a bank account as regularised in PMK 252 / PMK.05 / 2014 on account managed by Ministry / Agency / Unit. The required documents for applying the grant registration number for 2016-2017 to the Director General of Debt Management c.q. Evaluation Director of Accounting and Settlement, Ministry of Finance, as follows: a) Copy Country Programme Action Plan (CPAP) CP-9 legalized by Bappenas; b) Copy Multi-Year Work Plan (MYWP) years 2016-2017 certified by each Implementing Partner; and c) Summary of grants. Once the MYWP 2018-2020 developed and approved, the grant registration need to be adjusted to the period of working 2016-2020. See the annex XXII for format and filling instructions for this application purpose.
5.2 Bank Account and Signing

In accordance with the PMK 252 / PMK.05 / 2014 on bank account managed by Ministry / Agency / Unit, the required document for applying approval for opening the bank account by the Director General of Treasury / Head of Treasury Office, Ministry of Finance as follows: a) A statement regarding the use of the account; b) Letter of authorization from the Budget User Proxy / KPA; c) A description of the source of funds, fund disbursement mechanism, and treatment of the deposit interest / services; d) A statement of willingness to enter into DIPA grants; and e) A copy of a the register number of grants See the Annex XXVII for format and filling instructions for this application purpose.

Upon approval by the Director General of Treasury / Head of Treasury Office, Ministry of Finance, each IP may open a current bank account which is dedicated for managing UNFPA funds and grants only. IPs that have been using a bank account for previous CP implementation may continue to do so.

Checks are signed by two authorized officials, as assigned in the IP Agreement, in order to make payments or to issue funds from a bank account. All signees are fully responsible for making sure that the payment is valid and in accordance to procedures.

5.3 DIPA Grant Management (Government Regulation)

As stated in the Ministry of Finance regulation, the Implementing Partners should include the grant from UNFPA into the Government financial report / DIPA in each line ministry, through the DIPA revision that addressed to Director General of Treasurer (DJPB)/Regional Head Office DJPB. Total grant reported should be in line with the approved MYWP at certain years.

The DIPA grant management in each implementing partner will be coordinate with the Planning Berau in each line ministry. Some guidance notes that need to be reported in the DIPA are as follows:

a. Total Grant from UNFPA is the total disbursement in the certain year, not total agreed MYWP

b. Grant reported in the DIPA is executed directly by the Implementing Partners, not executed by UNFPA

c. Some adjustment for the account code in the DIPA
Table 11. DIPA account adjutment

<table>
<thead>
<tr>
<th>Annual Work Plan (AWP) UNFPA Account Code</th>
<th>Change with</th>
<th>Rencana Anggaran Biaya (RAB) Kode Akun DIPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>71305 Local Consult.-Sht Term-Tech</td>
<td></td>
<td>522151 Belanja Jasa Profesi</td>
</tr>
<tr>
<td>71450 Salaries Implementing Partners</td>
<td></td>
<td>522191 Belanja Jasa Lainnya</td>
</tr>
<tr>
<td>71605 Travel Tickets-International</td>
<td></td>
<td>524111 Belanja Perjalanan Biasa</td>
</tr>
<tr>
<td>71610 Travel Tickets-Local</td>
<td></td>
<td>524114 Belanja Perjalanan Dinas Paket Meeting dalam Kota</td>
</tr>
<tr>
<td>71615 Daily Subsistence Allow-Intl</td>
<td></td>
<td>524119 Belanja Perjalanan Dinas Paket Meeting Luar Kota</td>
</tr>
<tr>
<td>72420 Land Telephone Charges</td>
<td></td>
<td>522112 Belanja Langganan Telephone</td>
</tr>
<tr>
<td>73120 Utilities</td>
<td></td>
<td>522111 Belanja Langganan Listrik</td>
</tr>
<tr>
<td>Etc</td>
<td></td>
<td>Dst.</td>
</tr>
</tbody>
</table>

5.4 Request for Funds and Disbursement Procedure

5.4.1 Procedures for Requesting Funds

- Requests of funds for activity implementation by IPs will be submitted to UNFPA, based on the approved MYWP.
- Any requests for Fund/Advance payment may not exceed the total amount required for the next three months.

Advance payment disbursement procedure shall be as follows:

1) IPs submit request for funds for activities for a period of three months to UNFPA, by using the FACE (Funding Authorization and Certificate of Expenditures) form. FACE is a form that acts as an authorizing document for request for fresh funds; it is also a financial report for the previous period of implementation.

2) Before submitting the FACE form for fund requests to UNFPA, the relevant UNFPA personnel examines, verifies, and clarifies these proposals and should ensure that:
   a) Requests are arithmetically correct;
   b) Requests are based on the approved MYWP;
   c) The funds are available/allocated on MYWP;
   d) Requests for advance payment is in line with the quarterly work plan (QWP);
   e) The FACE form has been signed by an authorized officer as designated in the IP Agreement;
   f) The following quarterly work plans (request for fresh funds) should be submitted along with WPRs from the previous quarter.
5.4.2 Fund Disbursement Procedure

Cash funds will be transferred in accordance with the UN Harmonized Approach to Cash Transfers (HACT).

Chart 5 Procedures for fund distribution

Financing for all programme activities, as detailed in the AWP, can be carried out through 3 modalities:

1) IPs may submit the request for advance payment for activities, and report expenditure by using the FACE form (Direct Cash Transfer modality).

2) IPs may submit the request for reimbursement of expenditures, as previously authorized for pre-financing by IPs, by using the FACE form for Reimbursement.

3) IPs may submit the request for direct payment to vendors by UNFPA for goods and services procured by IPs, using the FACE form for Direct Payment.

4) UNFPA will authorize fund withdrawals by IPs, as agreed in the IP agreement, in line with the MYWP and the approved budget.
### Table 12. Schedule for submitting and reporting quarterly funds

<table>
<thead>
<tr>
<th>Period</th>
<th>Deadline for submitting FACE and related activity plan from IP</th>
<th>Deadline for UNFPA to study and to approve advance payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1 WP (Jan 1 – Apr 30) &amp; Quarter 4 Expenditure (Oct 1 – Dec 31) of previous period.</td>
<td>January 15</td>
<td>January 22</td>
</tr>
<tr>
<td>Quarter 2 WP (April 1 – July 31) &amp; Quarter 1 Expenditure (January 1 – March 31)</td>
<td>April 15</td>
<td>April 22</td>
</tr>
<tr>
<td>Quarter 3 WP (July 1 – October 31) &amp; Quarter 2 Expenditure (April 1 – June 30)</td>
<td>July 15</td>
<td>July 22</td>
</tr>
<tr>
<td>Quarter 4 WP (October 1 – January 31) &amp; Quarter 3 Expenditure (July 1 – Sept 30)</td>
<td>October 15</td>
<td>October 22</td>
</tr>
</tbody>
</table>

### 5.5 Programme Fund Payment

After IPs receives funds from UNFPA, payments will be made by IPs in the form of:

(i) **Payment by Bank Transfer**

   - a. Whenever possible, the bank transfer payment method will be applied by IPs to make payments. In the instance where bank transfer services are not available, and only in special circumstances, payments may be made by check or cash withdrawal from the bank. In case of payments using a check, the beneficiary name can be any authorized person assigned by the vendor/payee in writing.
   - b. All fund payments from IP bank accounts should include supporting documents such as a sequenced/chronological expense voucher that is made for an individual/institution that will be receiving payment.
   - c. The budget item in which the payment is charged, and check details, should be clearly mentioned on the transaction voucher.
   - d. Activity advance payments can be in the form of a bank transfer, check or in special circumstances, in cash.
   - e. Every check or cash payment must be accompanied by its original documents (supporting documents such as original Travel Authorizations, receipts, invoices). Examples of transaction receipts and its supporting documents are described in Annex XII.
   - f. The unused check due to cancellation or typo error, shall be marked “VOID”, clearly written on the check, and kept in the safe box.
(ii) Petty Cash Payment

a. The use of petty cash is solely for office operational expenses; it should be a small amount and should be in cash. Any single payment exceeding IDR 500,000 should be paid by bank transfer or check, if bank services are available.

b. The maximum limit for petty cash is IDR 5,000,000. Petty cash transactions are recorded in a separate petty cash book, which should be reconciled periodically with the cash on hand, at least once a month.

c. Petty cash system with imprest fund (imprest system) where the petty cash is replenished equal to the amount previously expended. For example, if the amount of petty cash is IDR 5,000,000 per month, and within that month, only IDR 3,500,000 is expended from petty cash, therefore the replenishment for the next period is IDR 3,500,000.

d. Petty cash transactions must be supported by third-party documents. At the period of replenishment, petty cash payment transaction receipts are summarized and validated by the PJOK before the next petty cash advance payment is made.

e. Standard Operating Procedure (SOP) and necessary forms to be used for opening imprest petty cash fund, recording and replenishment is illustrated in Annex XIV Bookkeeping guidelines.

5.6 Financial Accounting and Recording

5.6.1 Maintaining Accounting System

IPs are responsible for maintaining an accounting system that can achieve the following elements:

(i) The system should be equipped with accounting books, information record, and proper control mechanisms, to ensure accuracy and reliability of information and reporting of programme/project finances;

(ii) To ensure that the receipt and payment of UNFPA funds are recorded well, all receipts is stamped “PAID from UNFPA” and that there are no over expenditures for each approved budget allocation for each category;

(iii) The account codes (see Annex XVI) should be used to ensure uniformity and consistency with its expense classification;

(iv) To trace each direct payment to vendors by UNFPA (Direct Payment) at the request of IPs;

(v) All financial information records are updated based on the general journal and ledger, and closed at the end of every month;
(vi) The amount of money deposited into a particular bank account is recorded in the receipt column of the bank book, on the same day, and must be supported by the bank deposit slip;

(vii) To maintain the tracing system/advance ageing monitoring for all advance payment of activities, and to ensure all advance payments are liquidated/reported within 30 days.

5.6.2 Bank Transfer

A giro is issued chronologically and recorded in the disbursement column of the bank book. The giro is signed by an authorized official, and the copy of the giro should be attached with the payment voucher.

5.6.3 Bank Reconciliation

An appointed staff member should prepare bank reconciliation, at the end of every month, to ensure that the balance of the bank book agrees with the balance of the bank statement. A bank reconciliation report that has been reviewed by the PUMK, and certified by the PjOK, should be attached with the original bank statement. A discrepancy between the balance of the bank book and the balance of the bank statement may be caused by, among others:

(a) The funds received have been recorded in the bank book, but it has not been recorded by the bank (Deposit in transit);

(b) The check/giro has been issued but it has not been recorded by the bank because it has not been withdrawn (Outstanding check);

(c) There has been debiting or crediting by the bank (for example, bank administration fee, bank interest), and it has not been recorded in the bank book;

(d) A recording error by the Bank or by the IP in the bank book.

The reconciliation format is in Annex XV. The bank book is maintained to provide chronological information for all paid funds to and from the programme bank account (fund in-flow and out-flow). The bank book is periodically updated, closed, and reconciled with the bank statement at least once a month.

The bank’s quarterly reconciliation report for a certain period is documented with the Financial Report, which will feed into the development of the FACE form.
5.7 Financial Report

Quarterly Financial Report

(i) IPs submits a quarterly financial report to UNFPA, along with activity implementation plans, by using the FACE forms within 15 days after the end of quarter.

(ii) At the end of the year, IPs will close their financial books, prepare the fourth quarterly financial report and refund the OFA balance to UNFPA.

(iii) UNFPA will develop handover delivery certificates (BAST) for goods/services for any activities directly implemented by UNFPA and respective IPs, validation will be carried out in line with existing provisions.

(iv) The reconciliation certificate (berita acara rekonsiliasi – BAR) is a table that shows the reconciled expenditures (cash funds as well as goods and services) between one institution and another (in this case, the IP and UNFPA). The BAR is developed by the IP (Echelon II) to be sent to UNFPA for review, and copy the Debt Management Unit from the Ministry of Finance (DJPU). After this review, the BAR should be returned to the relevant IP (compiled by IP Echelon I official) for submission to the Debt Management Unit from the Ministry of Finance (DJPU). In some cases, such as for BKKBN, the Echelon I official may need to obtain endorsement of the BAR from the Principal Secretary-level official prior to submission to Ministry of Finance Debt Management Unit (DJPU). The BAR reports in an accumulative manner (not quarterly); this means Quarter 1 BAR should report on expenditures reconciliation from January to March, Quarter 2 BAR should report on expenditures reconciliation of January to July, Quarter 3 BAR should report on expenditures reconciliation of January to October, and Quarter 4 BAR should report on expenditures reconciliation of January to December.

Financial Report submitted to UNFPA:

- Quarterly FACE
- Form C – Annual Non-Expendable Property Report
- Form D – Annual Status of Fund Report
- Form E – Annual Disbursement Report

5.8 Grant/DIPA Approval

Grant approval mechanism should be in line with MOF regulation No 191/PMK.05/2011 on Mechanism of Grant Management. The Reporting and Approval required by the MOF are as follows:

(1) Approval on the Direct Grant /fund disbursed in the current year (Surat Pengesahan Hibah Langsung/SPHL)
(2) Approval on the Grant remaining balance returned to the UNFPA in the current year (Surat Pengesahan Pengembalian Pendapatan Hibah Langsung/SP3HL) and

(3) Reporting and Approval on Goods

Procedures for approval and recording the grant in DIPA is illustrated in annex XXIV.

### 5.9 Financial Accountability

BAPPENAS as GCA coordinates and ensures that each IP has grant registration number, IP submits the handover delivery certificates to MOF (BAST), and IP submits the annual grant disbursement report.

All IPs are responsible for all management of UNFPA funds and grants under their authority.

All IPs should apply adequate internal control procedures in accordance to the financial rules and regulations of UNFPA, that will result in accurate, updated, and reliable financial reports and information.

IPs should ensure a maintained control mechanism and to monitor accounting status, information records, disbursements, inventory, stocks, equipment, and other assets.

### 5.10 Internal Control

An internal control system is carried out to secure assets, ensure reliability of accounting data, improve efficiency and promote compliance to the policy of the management.

Internal control requirements:

(i) **Segregation of duties**

**Table 13. Segregation of duties in Organization**

<table>
<thead>
<tr>
<th>Functions</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Authorization (approving role)</td>
<td>Project Officer (PJOK) and Coordinator Program</td>
</tr>
<tr>
<td>2. Asset custodian (treasury)</td>
<td>Project Treasurer (PUMK)</td>
</tr>
<tr>
<td>3. Recording (Accounting)</td>
<td>FAA</td>
</tr>
<tr>
<td>4. Implementation</td>
<td>Programme Staff, Purchasing Officer</td>
</tr>
<tr>
<td>5. Oversight</td>
<td>Internal Audit, PUMK to review the financial report prepared by FAA</td>
</tr>
</tbody>
</table>
In principle, to achieve adequate internal control, the above duties should not be held by the same person. For example: the asset custodian/treasury should not also hold an accounting role. In the case limited personnel, at the very least, the 3 (three) first duties are performed by different persons.

(ii) Good practices

Good practices of internal control can be done by the following procedures:
1. Surprise counting/checking on petty cash and cash receipt that has not been deposited to the bank, and fixed assets;
2. Store cash in a lockable box, in which the key is held by an authorized person;
3. Deposit the cash on hand to the bank within 30 days to avoid keeping a large amount of cash/funds.

5.11 Financial Management Capacity Assessment

5.11.1 HACT (Harmonized Approach to Cash Transfer)

In implementing HACT (Harmonized Approach to Cash Transfer) and FACE (Funding Authorization and Certificate of Expenditures) by UN Institutions (UNFPA, UNICEF, UNDP), UNFPA will perform a micro assessment on financial management capacities for institutions that will receive funding from UNFPA and if needed, Macro Assessment to ensure adequate awareness of the public financial management (PFM) environment within which agencies provide cash transfers to IPs. Macro and Micro Assessment are part of HACT elements as outlined in the HACT framework. HACT Framework is a live document and subject to changes which will be notified to the GoI.

5.11.2 Closing Programme Bank Account

Immediately after the programme ends, bank accounts should be closed. All cash balances that were not used by IPs must be transferred to UNFPA before closing the bank account. Bank account closure must be reported to the Ministry of Finance in accordance to existing provision with copy to UNFPA. The bank account may be used for the next CP if the IP continues the cooperation with UNFPA.
ASSURANCE ACTIVITIES
CHAPTER VI ASSURANCE ACTIVITIES

6.1 Definition

Assurance activities are implemented with reference to HACT (Harmonized Approach to Cash Transfer) framework. Harmonization in the context of the HACT framework refers to UN participating agencies implementing a common operational framework using the same, consistent, standardized approach and tools. HACT assurance is a continues risk-based assurance where the risk is not only being assessed but also being managed.

Chart 6. The flow chart of continues assurance

Re-assess
Change Procedures

Asses Risk
Macro (PFM)
Micro (IP)

Manage Risk
IP Audits
Spot checks
Programme Monitoring

Reduce Risk
Capacity Development

HACT promotes the national ownership of the programme and allows UNFPA to support the partners in improving capacity development as a core component of managing risk.

The required assurance/verification (Assurance in this context means: verification activities to improve information quality for decision makers) activities for each IP is defined by the micro assessment risk rating and the amount of cash transfer received from UNFPA. The result of assurance activities may influence changes in the procedure and modality of cash transfer application, fund amount, as well as the frequency of assurance activities in the future.

The combination, frequency, and scale of assurance activities for each IP will be defined by UNFPA. Frequency of assurance activities is attributable with level of risks to the IP. The higher the risks due to weak financial management, the more frequent the assurance activities.
6.2 Assurance Activities

Assurance activities are as follows: 1) Macro Assessment; 2) Micro Assessment; 3) Spotcheck; 4) Programme Monitoring; and 5) Audit

1) Macro Assessment

A Macro Assessment is a desk review of the Public Financial Management (PFM) system to ensure adequate awareness of the PFM environment within which UN agencies provide cash transfers to IPs. In the HACT framework, PFM is broadly defined to include a range of considerations for operating in the country. It is not limited solely to the financial environment but also includes national procurement capacity, annual budget, asset management, financial system etc. The Macro Assessment is conducted jointly by UN agencies implementing HACT coordinated by UN Resident Coordinator, along with UNDAF and CPAP development. The main result of the assessment is useful findings on governmental systems relevant to the programme design and implementation and a conclusion if the Government Audit Institution can be used to undertake audits and assessments for the UN.

2) Micro Assessment

The micro assessment assesses the IP’s financial management capacity (i.e. accounting, procurement, reporting, internal controls, etc.) to determine the overall risk rating and assurance activities. The risk rating, along with other available information, is also taken into consideration when selecting the appropriate cash transfer modality for an IP, based on each agency’s business model. This assessment applies to both governmental and non-governmental IPs. The micro assessment is viewed as a component of the standard overall assessment of an IP, in addition to other available sources of information (e.g. history of engagement with the agency, previous audit reports, etc.) and results from the macro assessment.

3) Spotcheck

Periodic on-site reviews (spot checks) are performed to assess the accuracy of the financial records for cash transfers to the IP and the status of programme implementation through a review of financial information, and to determine whether there have been any significant changes to internal controls. The spot check is not an audit, and it provides an opportunity to improve IP capacities in implementation and to assure accountability. The frequency of spot checks is based on the risk rating of the IP as result of the micro assessment and other available factors such as the amount of cash transfers planned.
Spot check will examine:

- Checking the IP’s internal controls with respect to financial management, procurement and/or other controls required to implement the activities defined in the work plan; and
- Reviewing a sample of expenditures as reported in FACE form to confirm that documentation supports the expenditures and that they are in accordance with the work plan, guidelines and the provisions in IP Agreement.

After the spot check is completed, the draft report is forward by UNFPA to implementing partners for review and feedback towards the findings and recommendations. The spot check report is then signed by both UNFPA and the implementing partner.

4) Programme Monitoring

Programme Monitoring is also a part of the assurance mechanism that will examine achievement based on the approved AWP, and its implementation rate; programmes should be monitored at least once every quarter by relevant IPs and UNFPA Output Managers. Programme monitoring provides agencies with evidence/assurance regarding the state of programme implementation compared to the work plan.

5) Audit

Scheduled Audits for each IP are conducted according to the IP risk levels, previous audit results, and amount of expenditures.

Table 14. The frequency of assurance activities within a programme cycle

<table>
<thead>
<tr>
<th>Macro assessment</th>
<th>All programme countries</th>
<th>Once per programme cycle or 5 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Micro assessment</td>
<td>All IPs &gt;USD 100,000/ progr. cycle</td>
<td>Once per programme cycle or 5 years</td>
</tr>
<tr>
<td>Spot checks</td>
<td>All IPs</td>
<td>Once each year</td>
</tr>
<tr>
<td>Programme Monitoring</td>
<td>All IPs</td>
<td>At least once per quarter</td>
</tr>
<tr>
<td>Audits</td>
<td>Low/ moderate risk IPs</td>
<td>At least once per programme cycle</td>
</tr>
<tr>
<td></td>
<td>High/significant risk IPs</td>
<td>Once each year/annually</td>
</tr>
</tbody>
</table>

Assurance activities are scheduled in the assurance plan. Risk is determined by micro assessment and funding size. Thresholds differ among HACT participating agencies.
6.3 Audit

HACT audit as part of assurance activities is conducted as per risk rating and results of the previous audit. HACT audit for government implementing partners is performed by Government Audit Institution (BPKP) based on mandate letter issued by UN Resident Representative Office, UNFPA will provide with information on the audit to Bappenas/GCA enclosed with Terms of Reference for then being forwarded to the implementing partner. As for non-government implementing partners, the audit is performed by independent auditor hired by UNFPA.

6.3.1 Audit plan and objectives

The main objective of audits is to determine whether the funds transferred to IPs were used for the appropriate purpose and in accordance with the work plan and to assess the effectiveness of the IP internal control in in receiving, recording, and fund transfer, through a financial system review and expenditure sample testing, as reported in the FACE form and CDR (Combined Delivery Report). CDR is a report produced by UNFPA accounting system which contains annual expenditures reported in FACE forms. UNFPA provide the CDR to IPs in the first quarter of the year after reporting period.

Audits are also aimed at:

- Providing assurance to UNFPA that funds have been spent and managed by IPs in accordance with any provisions in the CPAP, AWP, or LoU;
- Ensuring that the IP internal control system is adequate and in accordance with national and international standards;
- Identifying potential risks that may hamper programme and operational achievements, and at making recommendations to strengthen IP internal control towards these potential risk;
- Examining IP activities and expenditures, resources management, and budget revision, if any, as well as the Operating Fund Account (OFA) report that has been reconciled.

6.3.2 Audit and Document Checklist Preparation

Audit preparation includes preparation of re-reviewing bookkeeping accuracy and document completion. UNFPA will accompany IP in preparing audit through routine spot check and by specifically visiting implementing partners for preparation.

A. Review of accounting accuracy

Accounting accuracy is required in every process of financial reporting in the form of FACE. IP reviews by tracing financial report from journal, ledger and report summary in FACE. Final positions of cash and bank are reconciled with final balance of FACE, and in case of any difference, examination is performed along with evidences.
B. Document completeness

Any documents including financial and non-financial ones such as activity report, TOR, invitation letter, shall be properly filed in chronological way. Any change to expenditure must obtain prior approval.

Table 15. List of document completeness for audit

<table>
<thead>
<tr>
<th>DOCUMENT</th>
<th>UNFPA</th>
<th>IP</th>
<th>ARCHIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual work plan, original and revised</td>
<td>√</td>
<td>√</td>
<td></td>
</tr>
<tr>
<td>IP Agreement, and amendments signed and dated</td>
<td>√</td>
<td>√</td>
<td></td>
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<tr>
<td>Letter of Representation</td>
<td></td>
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<tr>
<td>Country Programme Action Plan</td>
<td>√</td>
<td></td>
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<tr>
<td>All budget revisions</td>
<td>√</td>
<td>√</td>
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<tr>
<td>Workplan progress report (WPR)</td>
<td>√</td>
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<tr>
<td>AWP progress report</td>
<td>√</td>
<td>√</td>
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<tr>
<td>Quarterly Fund Advance and Certification of Expense (FACEs)</td>
<td>√</td>
<td>√</td>
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</tr>
<tr>
<td>Original disbursements and payment vouchers with supporting documentation</td>
<td>√</td>
<td>√</td>
<td></td>
</tr>
<tr>
<td>List of IP officials with specimen signatures, authorized to sign financial reports</td>
<td>√</td>
<td>√</td>
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<tr>
<td>CDR signed by UNFPA</td>
<td>√</td>
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<tr>
<td>OFA report from Atlas (from cognos report page)</td>
<td>√</td>
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<tr>
<td>Schedule of direct payments if not on FACE</td>
<td>√</td>
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<tr>
<td>CDR – FACE reconciliation</td>
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<tr>
<td>OFA Reconciliation</td>
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<td>√</td>
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<tr>
<td>Bank statement</td>
<td></td>
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<tr>
<td>Bank reconciliation</td>
<td></td>
<td>√</td>
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<tr>
<td>Supplier’s invoices</td>
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<td>For: direct payment</td>
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<td>For: IP payment</td>
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<tr>
<td>Contract with suppliers</td>
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<tr>
<td>Procurement documents (i.e. TORs; tenders; evaluation reports)</td>
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<tr>
<td>Evidence of work performed by subcontractors</td>
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<tr>
<td>Airlines boarding passes</td>
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<td>Payroll records</td>
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<tr>
<td>Pay slips</td>
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<tr>
<td>Timesheets</td>
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<tr>
<td>Personnel employment contracts</td>
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<td>√</td>
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<tr>
<td>Attendance records for seminar/training courses</td>
<td></td>
<td>√</td>
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<tr>
<td>Previous year audit report</td>
<td>√</td>
<td>√</td>
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<tr>
<td>UNFPA policy on Support vs. Direct cost</td>
<td>√</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6.4 Consideration of IP Internal Control

Significant Weaknesses of Internal Control:

Auditors will implement certain tasks resulting entire assessment on function or non-function of internal IP with following priority:

a) System effectiveness in providing with useful and timely information to IP management for better AWP management; and

b) General effectiveness of internal control system in protecting assets and resources provided in the implementation of AWP activities.

Relevant IP internal control includes matters related to:

i. Accounting and information record for advance payment and expenditure;

ii. Preparation and validation of FACE form submitted to UNFPA;

iii. Depositing and safeguarding any fund received from UNFPA;

iv. Procurement of goods and services;

v. Renumeration;

vi. Support documents and authorization for fund application;

vii. Synchronizing fund application and activities within AWP and approved budget as well as revised one;

viii. Depositing and safeguarding fixed assets;

ix. Monitoring and reporting of activities implementation as well as progress report of expected result;

x. Implementation of previous audit recommendation in timely and effective manner;

Audit sampling can be through:

Expenditure

Expenditure reported by IP in the FACE form shall be:

i. In accordance with goods and services procured for implementing activities included in the AWP;

ii. Properly supported by proper documentation proving reported transaction validation and that procured goods and services have been received and utilized for implementing activities in the AWP;

iii. Reconciled with any expenditure reported in information note on IP accounting and on FACE form received from UNFPA or by direct payment report given by UNFPA;

iv. Presented well, pursuant to accounting requirements and UNFPA reporting or accounting standards as well as other reporting being received.
Fund/Advance Payment for Activities

i. Fund/Advance payment for activities reported by IP will be in conformity with advance payment paid by UNFPA on related FACE form;

ii. Opening and closing balance of OFA (Operating Fund Account) inside CDR reported by IP will follow balance confirmed by UNFPA on FACE form;

iii. Cash balance reported by IP as stated on FACE form is in conformity with OFA balance in CDR and IP’s accounting information record. In case IP has separate bank account, cash balance shall also conform to current account’s statement balance.

6.5 Audit Implementation

Audit implementation phase will be as follows:

1. Entrance Meeting: By coordination of GCA/Bappenas, entrance meeting will invite auditor, Bappenas inspectorate, and related implementing partners. This meeting is to discuss audit’s work scope and audit’s implementation schedule agreement.

2. Fieldwork audit which will take place in 2-3 weeks.

3. Submission of the draft on audit findings from the auditor to implementing partners. During this draft submission period, implementing partners can respond entirely and in a timely manner to the auditor’s findings. After the response to auditor findings, audit report will then be finalized.

4. Final report submission to IP and UNFPA.

5. Management response and audit follow up action plan submission from IP to UNFPA for then reported to the UNFPA head office.

More details on the implementation of audit will be described in the sample of terms of reference HACT Audit. TOR for audit is a living document and possibly changes annually in line with the dynamics of HACT implementation. Therefore, as stated above, UNFPA will inform of the audit details in mandate letter along with the latest TOR.
PROCUREMENT OF GOODS/SERVICES AND ASSET MANAGEMENT
CHAPTER VII PROCUREMENT OF GOODS/ SERVICES AND ASSET MANAGEMENT

7.1 Introduction

The procurement of goods and services carried out by Implementing Partner refers to the provisions in the Presidential Regulation (Perpres) Number 4/2015 to replace the Presidential Regulation (Perpres) Number 54/2010 on The Procurement of Goods and Services of the Government of Indonesia.

7.1.1 Application

The procurement of goods and services carried out by UNFPA based on the request of Implementing Partner refers to provisions in the UNFPA's Procurement Procedures.

The procurement of contraceptives, pharmaceuticals and medical devices can only be undertaken by UNFPA in the following circumstances:

a. UNFPA is the lead UN agency for procurement of contraceptives; and
b. They meet the standard of quality assurance according to policy of UNFPA.

7.1.2 Definitions

a. Chief Procurement Officer (Pejabat Pembuat Komitmen – PPK) is the official responsible for the procurement of goods and services;

b. Procurement Service Unit (Unit-Layanan Pengadaan – ULP) is the organization of the Ministry/Institution that functions to procure goods and services that are permanent, stand-alone, or integrated to another existing unit;

c. The Procurement Committee (Panita Pengadaan) is the committee appointed to procure goods and services;

d. The Procurement Official (Pejabat Pengadaan) is the personnel appointed to execute direct procurement;

e. Direct Procurement (Pengadaan Langsung) is procurement of goods/services directly to a vendor without auction/selection process (direct appointment);

f. Hand-Over Delivery Committee/Official (Panitia/Pejabat Penerima Hasil Pekerjaan) is the committee/official assigned to conduct receiving and inspection of goods/services.
7.2 Preparation of Procurement of Goods/Service

Implementing Partners should develop the annual work plans that include procurement plans for goods and services.

Implementing Partner may appoint a Chief Procurement Officer (PPK), a Procurement Committee/Official, a Hand-Over delivery Committee/Official, for UNFPA activities, or they may use the existing procurement personnel from their respective ministries/institutions.

IPs will provide support funds for the procurement of goods and services that covers:

a. Honorarium for Chief Procurement Officer, Procurement Committee/Official, and Hand-over delivery Committee/Official;
b. Advertisement expenses;
c. Duplication of document expenses;
d. Other necessary expenses.

Support funds for the procurement of goods and services can be sourced from the ministry/institution budget or UNFPA budget. According to UNFPA regulations any honorarium related to procurement cannot be charged to UNFPA budget.

Based on the annual work plan, the government Programme Coordinator coordinates with the Chief Procurement Officer and Procurement Service Unit/Procurement Committee/Official on issues related to procurement.

If the procurement of goods and services is transferred back to UNFPA, such procurement of goods and services will follow the set procurement policies and procedure of UNFPA and the PJOK shall coordinate with the UNFPA Country Office to prepare the following:

a. Terms of reference/technical specifications;
b. Estimated costs;
c. Preparation of work plan procurement;
d. Implementation of procurement.

7.3 Implementation of Procurement

The PJOK should monitor the procurement processes in accordance to the procurement plan. The procurement of goods and services should be based on the following principles:

a. Efficiency;
b. Effectiveness;
c. Transparency;
d. Openness;
e. Competitiveness;
f. Fair/non-discriminative; and
g. Accountable.

Based on the results of procurement, chief procurement officer, PJOK and Programme Coordinator will sign the contract agreement with the selected vendor(s).

Vendors will provide goods/services based on the contract agreement, and the results are handed over to users through the hand-over delivery committee/official approved by PJOK and Programme Coordinator. When performing the goods/service inspection, the Hand-Over Delivery Committee/Official may have consultation with related unit.

The PJOK will coordinate with the hand-over delivery committee/official in the inspection and receipt of the procured goods and services in accordance with the contract agreement.

Goods and services that are procured by UNFPA, in support of IP programme implementation, should be included in work plan and will be reported in the Hand-Over Delivery Certificate (BAST) as agreed by the Implementing Partner and UNFPA, to be submitted to the Ministry of Finance.

### 7.4 Taxation

The Convention on the Privileges and Immunities of the United Nations, Art. II, Section 7(a), which has been endorsed by the Government of the Republic of Indonesia on 24 June 1969, provides that the United Nations (including its subsidiary organs such as UNFPA) is exempt from all direct taxes. Accordingly, all purchases should be free of any direct taxes.

### 7.5 Asset Management

Assets are goods/equipment purchased by UNFPA or by IP using UNFPA funds and under the custody of IP that fulfil the following criteria:

a) Acquisition cost is USD1,000 or more at the time of purchase and has a service lifetime of at least three years;

b) Or ‘attractive item’ (an item, irrespective of value and lifetime, that is considered to be easy to remove from the office and is valuable to individuals for private use or easily convertible into cash) such as laptop, scanner, printer, camera, etc.

c) Recorded in Form C
7.5.1 Utilization and Maintenance

Goods and equipment approved for procurement will be used fully by the IP in the interest of cooperation programme implementation. Procurement of new equipment and/or equipment write off for the current year should be reported in Form C, including details of price of equipment and their locations.

Assets should be numbered and tagged using the following convention: UNFPA/CP9/[IP Name]/Running Number.

In case of permanent damage, the Implementing Partner should communicate this in writing within one week at the latest to UNFPA, accompanied by a description (or an explanation) or supporting evidence to obtain approval for writing off the goods from Form C.

In case of loss, the Implementing Partner should convey this in writing within one week at the latest to UNFPA accompanied by chronology of incident and official. Letter from the police regarding the loss to obtain approval for writing off goods from Form C.

7.5.2 Physical Count

The IPs should perform physical and functional checks of available assets by 1 December each year to ensure that the asset report is complete and accurate. Results of physical checks, asset acquisition and disposal during the current year and details of price and location should be reported in Form C, with reference to the procedure for accountability report and financial report.

Documentary evidence of the physical count and the subsequent reconciliation must be signed by staff members conducting the count and PJOK. The documentation of this exercise must be retained on file for review of auditors, if requested.

7.5.3 Handover of Assets

As stipulated in IP Agreement section B Transfer of supplies/equipment by UNFPA to IP. Supplies and equipment transferred to the IP by UNFPA will be used exclusively for the implementation of the WPs, unless UNFPA agrees otherwise. The IP will become owner of the supplies and equipment when it receives them. In the event that UNFPA agrees to store the supplies and equipment for the IP or hold them on the IP’s behalf, the IP will become owner of those supplies and equipment as agreed between UNFPA and the IP. UNFPA may decide that supplies and equipment should be reassigned towards the implementation of another WP, which may be implemented by the IP or by another...
implementing partner of UNFPA. In the latter case, the IP shall, upon written instructions by UNFPA, transfer ownership of the supplies and equipment to the implementing partner receiving them.

Exceptionally, UNFPA may decide in writing that UNFPA shall remain the owner of the supplies and equipment. The IP shall exercise the highest standard of care when using and administering such supplies and equipment, and the IP shall place UNFPA markings thereon in consultation with UNFPA.

Once the assets handed over to the Government of Indonesia, the Government Rules (PP) No 27/2014 on Government Goods’ and services’ Management.
PEDUM REVISION PROCEDURES
CHAPTER VIII PEDUM REVISION PROCEDURES

The PEDUM is a dynamic reference document that attempts to accommodate the needs of relevant parties in the context of CP9 implementation. In the case where adjustments or revisions are considered necessary, the revisions should be discussed and proposed by the Technical Team (Echelon 2-level officials and UNFPA) for further dissemination to all Implementing Partners. These revisions will be included as an annex in the PEDUM.
ANNEXES
ANNEX I. **Strategic Coordination Team Country Programme RI – UNFPA Cycle 9 (2016-2020)**

**Steering Committee**

Co-chair:
1. Deputy of Human and Societal Development and Cultural Affairs, BAPPENAS
2. Deputy for Population and Labor Force, BAPPENAS
3. UNFPA Representative

Member:
4. Secretary General of the Minister, Ministry of Health
5. Director General of Public Health, Ministry of Health
6. Director General of Disease Prevention and Control, Ministry of Health
7. Board for Health Workforce Development and Empowerment, Ministry of Health
8. Principal Secretary, BKKBN
9. Ministerial Secretary, MOWECP
10. Deputy for Social Statistics, BPS
11. Chairperson of National Commission on Violence Against Women, NCVAW

**Technical Team**

Co-chair:
1. Director for Family, Women, Child, Youth and Sport (KPAPO), BAPPENAS
2. UNFPA Assistant Representative

Member:
3. Head of Planning Bureau, Ministry of Health
4. Director of Family Health, Ministry of Health
5. Director of Direct Communicable Disease Prevention Control, Ministry of Health
6. Head of Center for Education of Human Resources of Health, BPPSDMK
7. Head of Planning Bureau, BKKBN
8. Head of Planning Bureau, MOWECP
9. Director of Religious Affairs, Culture, Youth and Sports, BAPPENAS
10. Head of Planning and Data Bureau, MOWECP
11. Director of Labor Force and the Development of Employment, BAPPENAS
12. Director of Public Health and Nutrition, BAPPENAS
13. Director of Law and Human Rights, BAPPENAS  
14. Director of Regional Autonomy, BAPPENAS  
15. Director of Population and Employment Statistics, BPS  
16. Vice Chairperson of National Commission on Violence Against Women, NCVAW

Working Group on Maternal Health & HIV

Co-chair:
1. Director of Family Health, Ministry of Health  
2. NPO Reproductive Health, UNFPA

Member:
3. Director of Direct Communicable Disease Prevention Control, Ministry of Health (Co-chair)?  
4. Head of Center for Education of Human Resources of Health, Ministry of Health (Co-chair)?  
5. Secretary of National AIDS Commission  
6. Strategic Partner (NGO, Private Sector, etc)  
7. NPO HIV, UNFPA  
8. NPO Humanitarian, UNFPA  
9. NPM NPCU

Working Group on Family Planning

Co-chair:
1. Head of Planning Bureau, BKKBN  
2. NPO Reproductive Health, UNFPA

Member:
1. Director for Family, Women, Child, Youth and Sport (KPAPO), BAPPENAS  
2. Director of Family Planning through the Government Line, BKKBN  
3. Director of Community Participation and Family Planning through Special Line, BKKBN  
4. Director of Reproductive Health, BKKBN  
5. Head of International Cooperation and Training Center for Population and Family Planning, BKKBN  
6. Strategic Partner (NGO, Private Sector, etc)  
7. NPO Advocacy, UNFPA  
8. NPM NPCU
Working Group on Youth

Co-chair:
1. Director of Religious Affairs, Culture, Youth and Sports (AKPO), BAPPENAS (Co-Chair);
2. NPO Youth and ASRH, UNFPA

Member:
3. Director of Family Health, Ministry of Health
4. Deputy Assistant for Partnership and Youth Award, Ministry of Youth and Sport
5. Deputy Assistant for Standardization and Youth Infrastructure, Ministry of Youth and Sport
6. Strategic Partner (NGO, Private Sector, etc)
7. NPO Humanitarian, UNFPA
8. NPM NPCU
9. Youth Advisory Panel – UNFPA (8 people incl. 4 people in Jakarta)

Working Group on Gender

Co-chair:
1. Head of Planning and Data Bureau, MOWECP
2. NPO Gender Equality

Member:
3. Director for Family, Women, Child, Youth and Sport (KPAPO), BAPPENAS
4. Deputy Assistant for Women’s Rights Protection Against Domestic Violence, MOWECP
5. Deputy Assistant for Women’s Rights Protection in Employment, MOWECP
6. Deputy Assistant on Protection of Women’s Rights During Disaster and Specific Condition, MOWECP
7. Deputy Assistant for Child Protection Against Violence and Exploitation, MOWECP
8. Deputy Assistant for Gender Equality in Education, Health and Family, MOWECP
9. Deputy Assistant for Parenting, Family and Environment Rights of Children, MOWECP
10. Deputy Community Participation, MOWECP
11. Deputy Assistant for Women’s Rights Protection from (human) Trafficking, MOWECP
13. National Commission on Violence Against Women, NCVAW
14. Director of Family Health, Ministry of Health
15. Strategic Partner (NGO, Private Sector, etc)
16. NPO Humanitarian
17. NPM NPCU

**Working Group on Population Dynamics and Data**

Co-chair:
1. Director of Labor Force and the Development of Employment, BAPPENAS
2. NPO PD, UNFPA

Member:
3. Director for Family, Women, Child, Youth and Sport (KPAPO), BAPPENAS
4. Director of Population Planning and Social Protection, BAPPENAS
5. Director of Environment, BAPPENAS
6. Director of Population and Employment Statistics, BPS
7. Director of Statistical Dissemination, BPS
8. Head of Education and Training Center for Population and Family Planning, BKKBN
9. Head of International Cooperation and Training Center for Population and Family Planning
10. Director of Advocacy, Communication, Information and Education, BKKBN
11. Director of Inter-Agency Relations, BKKBN
12. Center of Research and Population Development, BKKBN
13. Center of Research and FP Development and Family Welfare, BKKBN
14. Directorate of Information and Administration on Population Management, MOHA
15. Directorate of Policy and Population Control, MOHA
16. Head of Data, Information and Community Relations, BNPB
17. Strategic Partner (NGO, Private Sector, etc)
18. NPO Humanitarian, UNFPA
19. NPO Advocacy, UNFPA
20. NPM NPCU
## ANNEX II. IP Agreement

<table>
<thead>
<tr>
<th>PERJANJIAN MITRA PELAKSANA ANTARA</th>
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<tbody>
<tr>
<td>KEDEPUTIAN BIDANG PEMBANGUNAN MANUSIA, MASYARAKAT DAN KEBUDAYAAN, KEMENTERIAN PERENCANAAN PEMBANGUNAN NASIONAL / BADAN PERENCANAAN PEMBANGUNAN NASIONAL (BAPPENAS)</td>
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<tr>
<td>DAN</td>
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<tr>
<td>UNITED NATIONS POPULATION FUND</td>
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<tr>
<td>UNTUK</td>
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<tr>
<td>PELAKSANAAN RENCANA KERJA PROGRAM KERJASAMA PEMERINTAH REPUBLIK INDONESIA - UNFPA 2016-2020</td>
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Kedeputian Bidang Pembangunan Manusia, Masyarakat, dan Kebudayaan, Kementerian Perencanaan Pembangunan Nasional/Bappenas dan the United Nations Population Fund, secara bersama-sama disebut sebagai “Para Pihak” dan masing-masing secara terpisah disebut sebagai “Pihak”, dengan ini menyetujui hal-hal sebagai berikut:

### Pasal I

**DEFINISI**

Dalam Perjanjian ini, istilah:


4. “Rencana Kerja” atau “RK” adalah dokumen resmi (dalam format buku) yang melengkapi Perjanjian ini, yang disepakati oleh Para Pihak dan menunjukkan kegiatan, jadwal dan anggaran yang terperinci, dan output yang akan dicapai. RK tersebut menjadi dasar untuk permintaan, penetapan dan pencairan dana untuk pelaksanaan kegiatan serta pemantauan dan pelaporannya.

<table>
<thead>
<tr>
<th>IMPLEMENTING PARTNER AGREEMENT BETWEEN</th>
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<tbody>
<tr>
<td>DEPUTY MINISTER FOR HUMAN &amp; SOCIETAL DEVELOPMENT AND CULTURAL AFFAIRS MINISTRY OF NATIONAL DEVELOPMENT PLANNING/ NATIONAL DEVELOPMENT PLANNING AGENCY (BAPPENAS)</td>
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<td>AND THE</td>
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<tr>
<td>UNITED NATIONS POPULATION FUND</td>
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<td>FOR THE</td>
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<tr>
<td>IMPLEMENTATION OF UNFPA-FUNDED WORKPLANS RELATING TO THE 2016-2020 UNFPA COUNTRY PROGRAMME FOR REPUBLIC INDONESIA</td>
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Deputy Minister for Human & Societal Development and Cultural Affairs, Ministry of National Development Planning/Bappenas and the United Nations Population Fund, referred to jointly as the “Parties” and each separately as a “Party”, hereby agree as follows:

### Article I

**DEFINITIONS**

In this Agreement, the expression:

1. “United Nations Population Fund” or “UNFPA” means the subsidiary organ of the United Nations established by the General Assembly pursuant to resolution 3019 (XXVII) of 18 December 1972.


4. “Workplan” or “WP” means the formal document (in standard format) supplementary to this Agreement, which is concluded by the Parties and reflects detailed activities, timeframes and budget, and defines what is to be accomplished. The WP is the basis for requisitioning, committing and disbursing funds to carry out planned activities and for their monitoring and reporting.
5. "Laporan Kemajuan RK" adalah laporan baku kemajuan rencana kerja, yang tersedia di https://drive.google.com/file/d/0BzrC9ALCReCvY0c1dFdlRkFqSdg/edit?usp=sharing atau pada URL lain yang diputuskan oleh UNFPA dari waktu ke waktu.


8. "FACET" adalah FACE Tool, fasilitas input data UNFPA untuk informasi yang terdapat pada formulir FACE, yang tersedia di https://www.myunfpa.org/Apps2/FACET/, atau di URL lain yang diputuskan oleh UNFPA dari waktu ke waktu.

9. "Biaya pendukung" adalah biaya-biaya yang dikeluarkan oleh MP yang tidak dapat secara spesifik didistribusikan ke aktivitas tertentu yang dilaksanakan oleh MP menurut Perjanjian ini, termasuk RK. "Tarif biaya pendukung" menunjukkan jumlah yang disepakati bersama yang dapat diganti oleh UNFPA berkenaan dengan biaya-biaya operasional rutin MP yang terdapat dalam Perjanjian atau RK ini dan dianggap wajar oleh Para Pihak, dan harus diperkirakan sebagai persentase dari biaya-biaya langsung yang benar-benar dikeluarkan oleh MP dalam pelaksanaan kegiatan berdasarkan RK dan Perjanjian ini. Menurut aturan keuangan UNFPA, MP yang merupakan badan Pemerintah tidak berhak untuk mendapatkan pembayaran atau penggantian biaya pendukung.

10. "Pejabat Berwenang" adalah pejabat-pejabat berikut dari Mitra Pelaksana:

(a) Nama lengkap: drg. Theresia Ronny Andayani
    Jabatan: Koordinator Program
    Plt. Direktur Kependudukan, Pemberdayaan Perempuan dan Perlindungan Anak

Contoh tandatangan:__________________________

(b) Nama lengkap: Ir. Destri Handayani, ME
    Jabatan: Deputi Direktur Kependudukan, Pemberdayaan Perempuan dan Perlindungan Anak


Contoh tandatangan:__________________________

11. "Authorized Officer" means one of the following officers of the Implementing Partner:

(a) Full name: drg. Theresia Ronny Andayani
    Title: Programme Coordinator
    Acting Person Director for Population, Women Empowerment, and Child Protection

Sample signature:__________________________

(b) Full name: Ir. Destri Handayani, ME
    Title: Project Officer
    Deputy Director for Women Empowerment, Directorate for Population, Women Empowerment, and Child Protection

Sample signature:__________________________
(c) Nama lengkap: [tulis nama]

Jabatan: Pemegang Uang Muka Kegiatan (PUMK)
Kasubdit.............., Direktorat Kependudukan,
Pemberdayaan Perempuan dan Perlindungan Anak

Contoh tandatangan: ____________________________

Telah dipahami bahwa, untuk mencegah adanya keragu-raguan,
setiap penghapusan atau perubahan terhadap (daftar) Pejabat
Berwenang yang disebutkan di atas memerlukan addendum
tertulis atas Perjanjian ini sesuai dengan bagian 19.0 dalam
Syarat dan Ketentuan Umum untuk Perjanjian Mitra Pelaksana
terlampir

11. “peralatan tidak habis pakai” adalah segala barang yang
berharga US$1,000 atau lebih, termasuk biaya pengiriman dan
penanganan awal, dan yang memiliki masa manfaat paling
sedikit tiga tahun.

12. “formulir permintaan Pembayaran Langsung UNFPA” adalah
formulir yang tersedia di:
https://docs.google.com/file/d/0BzrC9ALCReCvN2ZudTF0NGY1b
GB/edit atau URL lain yang diputuskan oleh UNFPA dari waktu
ke waktu.

13. “Surat Representasi” adalah formulir yang tersedia di
https://docs.google.com/a/unfpa.org/file/d/0BzrC9ALCReCvRXc
5Ukd5OFU51U/edit atau URL lain yang diputuskan oleh UNFPA
dari waktu ke waktu.


ARTICLE II
AGREEMENT DOCUMENTS

1. This Implementing Partner Agreement consists of the
following documents:
(a) This Agreement;
(b) The General Terms and Conditions for Implementing
Partner Agreements appended hereto;
(c) Any WPs concluded hereunder.

ARTICLE III
PURPOSE AND SCOPE

1. This Agreement shall govern the implementation by the IP
of the relevant parts of the Programme through one or
several WPs. It describes the relationship between the
Parties and the Parties’ responsibilities, the relevant
provisions of other agreements entered into between the
Government and UNFPA notwithstanding (as applicable).
2. Perjanjian ini adalah “Perjanjian” sebagaimana yang dimaksud dalam regulasi keuangan UNFPA no. 9.4 dan “Nota Kesepakatan” sebagaimana dimaksud dalam aturan keuangan UNFPA no. 109.3(c).

PASAL IV
TANGGUNG JAWAB UMUM PARA PIHAK
1. Para Pihak setuju untuk menjalankan tanggung jawab mereka masing-masing sesuai ketentuan dalam Perjanjian ini, termasuk RK.
2. Para Pihak akan saling memberikan informasi terkait pelaksanaan RK dan akan melakukan konsultasi apabila dianggap perlu, termasuk setiap keadaan yang dapat mempengaruhi pencapaian sasaran Program dan RK/ MYWP.
3. Para Pihak akan menahan diri dari tindakan-tindakan yang dapat merugikan kepentingan Pihak lain dan akan memenuhi komitmen dengan mengacu sepenuhnya kepada syarat dan ketentuan Perjanjian ini serta prinsip-prinsip Perserikatan Bangsa Bangsa.

ARTICLE IV
GENERAL RESPONSIBILITIES OF THE PARTIES
1. The Parties agree to carry out their respective responsibilities in accordance with the provisions of this Agreement, including the WPs.
2. The Parties shall keep each other informed of all relevant activities pertaining to the implementation of the WPs, and shall hold consultations when either Party considers it appropriate, including any circumstance that may affect the achievement of the objectives of the Programme and the WPs.
3. The Parties shall refrain from any action that may adversely affect the interests of the other Party and shall fulfill their commitments with the fullest regard for the terms and conditions of this Agreement and the principles of the United Nations.

PASAL V
TANGGUNG JAWAB MP
1. MP akan berkontribusi pada pelaksanaan RK dengan melakukan tanggung jawab yang diberikan kepadanya dalam Perjanjian ini, dengan kerjasama penuh dengan Pihak lain dan akan melaksanakan hal tersebut sesuai dengan anggaran, jadwal, dan rincian lainnya yang diatur dalam RK, termasuk dengan:
   (a) Memulai perkerjaan yang menjadi tanggung jawab yang diberikan kepadanya dalam RK segera setelah penandatanganan RK (namun tidak boleh dilakukan sebelum penandatanganan Perjanjian ini) dan, sesuai ketentuan, menerima termin pertama uang tunai, perlengkapan dan peralatan yang akan diberikan kepadanya oleh UNFPA;
   (b) Memberikan kontribusi yang diharapkan untuk bantuan teknis, jasa, perlengkapan dan peralatan bagi pelaksanaan RK sebagaimana yang ditetapkan oleh Perjanjian ini, termasuk RK;
   (c) Menyelesaikan tanggung jawabnya dengan baik dan efisien, dan sesuai dengan persyaratan yang ditetapkan dalam RK (termasuk dalam hal jadwal dan anggaran);
   (d) Memberikan laporan yang disyaratkan menurut Perjanjian ini secara tepat waktu dan memuaskan bagi UNFPA, dan menyampaikan semua informasi lain yang berkaitan dengan RK dan penggunaan uang tunai, perlengkapan dan peralatan yang diberikan kepadanya oleh UNFPA yang akan sewajarnya diminta oleh UNFPA;

ARTICLE V
RESPONSIBILITIES OF THE IP
1. The IP will contribute to the implementation of the WPs by undertaking the responsibilities allocated to it in this Agreement, in full cooperation with UNFPA, and will do so in accordance with the budget, schedule, and other details set out in the WPs, including by:
   (a) Commencing work on the responsibilities allocated to it in the WP promptly upon signing the WP (but in no case prior to signing this Agreement) and, as applicable, receipt of the first installment of the cash, supplies and equipment to be transferred to it by UNFPA;
   (b) Making its designated contributions of technical assistance, services, supplies and equipment towards the implementation of the WPs as provided for under this Agreement, including the WPs;
   (c) Completing its responsibilities with diligence and efficiency, and in conformity with the requirements set out in the WPs (including in connection with the schedule and budget);
   (d) Providing the reports required under this Agreement in a timely manner and satisfactory to UNFPA, and furnishing all other information covering the WPs and the use of any cash, supplies and equipment transferred to it by UNFPA that UNFPA may reasonably ask for;
(e) Exercising the highest standard of care when handling and administering the cash, supplies and equipment provided to it by UNFPA, and ensuring that its personnel will conduct itself with the highest standards of integrity and care in the administration of public assets including money.

**ARTICLE VI**

**RESPONSIBILITIES OF UNFPA**

1. UNFPA will contribute to the implementation of the WPs by undertaking the responsibilities allocated to it in this Agreement, including by:

(a) Commencing and completing the responsibilities allocated to it in the WPs in a timely manner, provided that all necessary reports and other documents are available;

(b) Making transfers of cash, supplies and equipment in accordance with the provisions of this Agreement;

(c) Undertaking and completing monitoring, evaluation and oversight of the WPs;

(d) Liaising on an ongoing basis, as needed, with the Government (as applicable), other members of the United Nations Country Team, donors, and other stakeholders; and

(e) Providing overall guidance, oversight, technical assistance and leadership, as appropriate, for the implementation of the WPs, and making itself available for consultations as reasonably requested.

(f) The IP shall not be entitled to the reimbursement by UNFPA of any support costs.

**ARTICLE VII**

**WORKPLANS**

1. The Parties will conclude one or several WPs as the case may be. WPs shall be signed by duly authorized representatives of the Parties.

2. WPs may be modified only by written agreement between the Parties.

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*(Translated from Indonesian)*

(e) Menerapkan standar tertinggi dalam pengelolaan dan pencatatan uang tunai, persediaan dan peralatan yang diberikan kepadanya oleh UNFPA, dan memastikan bahwa para pegawainya bekerja dengan standar integritas dan penanganan tertinggi dalam penatalaksanaan aset publik termasuk uang.

**PASAL VI**

**TANGGUNG JAWAB UNFPA**

1. UNFPA akan berkontribusi dalam pelaksanaan RK dengan melakukan tanggung jawab yang diberikan kepadanya dalam Perjanjian ini, termasuk dengan:

(a) Memulai dan menyelesaikan tanggung jawab yang diberikan kepadanya dalam RK secara tepat waktu, dengan syarat bahwa semua laporan dan dokumen lain yang diperlukan telah tersedia;

(b) Melakukan transfer uang tunai, perlengkapan dan peralatan sesuai dengan ketentuan-ketentuan Perjanjian ini;

(c) Melakukan dan menyelesaikan monitoring, evaluasi dan pengawasan terhadap RK;

(d) Berkoordinasi secara berkesinambungan, sesuai kebutuhan, dengan Pemerintah (apabila diperlukan), anggota-anggota lain dari Country Team Perserikatan Bangsa Bangsa, para donor, dan para pemangku kepentingan lainnya; dan

(e) Memberikan bimbingan, pengawasan, bantuan teknis dan kepemimpinan menyeluruh, sesuai keperluan bagi pelaksanaan RK, dan bersedia untuk melakukan konsultasi apabila diminta

(f) MP tidak berhak atas penggantian biaya pendukung dari UNFPA

**PASAL VII**

**RENCANA KERJA**

1. Para Pihak akan menyertakan satu atau beberapa RK sesuai keperluan. RK tersebut harus ditandatangani oleh perwakilan resmi dari para Pihak.

2. RK hanya dapat diubah dengan persetujuan tertulis oleh para Pihak
(A) Transfer Tunai dari UNFPA kepada/atas nama MP

Ketentuan umum:

1. UNFPA akan memberikan bantuan keuangan kepada MP untuk melaksanakan kegiatan-kegiatan MP yang diatur dalam RK ("Transfer Tunai"), tergantung pada ketentuan dalam dan ketentuan Perjanjian ini. Bantuan UNFPA kepada MP tidak akan melebihi jumlah yang disebutkan dalam RK. UNFPA akan memberikan bantuan keuangan tersebut kepada MP melalui tiga modalitas Transfer Tunai ("Modalitas-Modalitas Transfer Tunai") dan masing-masing "Modalitas Transfer Tunai":

(a) Uang muka oleh UNFPA kepada MP (disebutkan dalam HACT sebagai "Transfer Tunai Langsung");
(b) Penggantian oleh UNFPA kepada MP (disebutkan dalam HACT sebagai "Penggantian"); dan
(c) Pembayaran oleh UNFPA atas nama MP kepada rekanan atau pemasok (disebutkan dalam HACT dan Perjanjian ini sebagai "Pembayaran Langsung").

2. Transfer Tunai akan dilakukan secara bertahap sebagaimana yang tercantum dalam RK atau sesuai keputusan UNFPA ("Termin-Termin Transfer Tunai" dan masing-masing "Termin Transfer Tunai"). Setiap Termin Transfer Tunai akan dilakukan mengikuti modalitas Transfer Tunai sesuai keputusan UNFPA

Prosedur Transfer Tunai:

3. Termin-Termin Transfer Tunai akan ditransfer kepada atau, apabila modalitas Pembayaran Langsung yang digunakan, atas nama MP semata-mata untuk berkontribusi pada pelaksanaan RK. MP setuju bahwa uang yang ditransfer akan digunakan sepenuhnya untuk pelaksanaan RK

4. UNFPA akan memberikan Termin Transfer Tunai kepada atau, apabila modalitas Pembayaran Langsung yang digunakan, atas nama MP sebagai tanggapan atas permintaan tertulis dari MP, sesuai dengan prosedur sebagai berikut:

(I) Prosedur untuk permintaan Termin Transfer Tunai menurut tiga modalitas Transfer Tunai:


5. Transfer Tunai akan dilakukan secara bertahap sebagaimana yang tercantum dalam RK atau sesuai keputusan UNFPA ("Termin-Termin Transfer Tunai" dan masing-masing "Termin Transfer Tunai"). Setiap Termin Transfer Tunai akan dilakukan mengikuti modalitas Transfer Tunai sesuai keputusan UNFPA

(A) Cash Transfer by UNFPA to/on behalf of IP

General provisions:

1. UNFPA will provide the IP with financial assistance for the IP’s activities as stipulated in the WPs (the “Cash Transfer”), subject to the availability of funds and the terms of this Agreement. UNFPA’s assistance to the IP will not exceed the amounts included in the WPs. UNFPA will provide such financial assistance to the IP following three Cash Transfer modalities (the “Cash Transfer Modalities” and each a “Cash Transfer Modality”):

(a) Advance payment by UNFPA to IP (referred to in the HACT as “Direct Cash Transfer”);
(b) Reimbursement by UNFPA to IP (referred to in the HACT as “Reimbursement”); and
(c) Payment by UNFPA on IP’s behalf to IP’s vendor or supplier (referred to in HACT and in this Agreement as “Direct Payment”).

2. The Cash Transfer shall be done in installments as identified in the WPs or as otherwise decided by UNFPA (the “Cash Transfer Installments” and each one of them separately a “Cash Transfer Installment”). Each Cash Transfer Installment will be done following such Cash Transfer modality as decided by UNFPA.

Cash Transfer procedures:

3. Cash Transfer Installments will be transferred to or, where the Direct Payment modality is used, on behalf of the IP solely to contribute to the implementation of the WPs. The IP agrees that the funds so transferred will be used exclusively for the implementation of the WPs.

4. UNFPA will make each Cash Transfer Installment to or, where the Direct Payment modality is used, on behalf of the IP in response to a written request from the IP, in accordance with the following procedures:

(I) Procedures for requests for Cash Transfer Installments under all three Cash Transfer Modalities:

(a) Unless otherwise agreed between the Parties in writing, every three calendar months during the term of this Agreement ("Quarter Year Period" or “Quarter”) the IP will provide UNFPA with a written request for the Cash Transfer Installment specified in the WP. The IP will do so using the FACE form. The request shall be signed by an Authorized Officer.
(b) Permintaan tertulis pertama, menggunakan formulir FACE, dapat dibuat segera setelah Perjanjian dan RK ini ditandatangani oleh Para Pihak. Apabila permintaan tertulis tersebut menggunakan formulir yang tepat dan lengkap, UNFPA akan menentukan jumlah yang akan ditransfer dan akan memtransfer jumlah tersebut atau apabila modalitas Pembayaran Langsung yang digunakan, atas nama MP dalam waktu yang wajar.

(c) Kecuali disepakati lain oleh Para Pihak secara tertulis, permintaan tertulis kedua dan selanjutnya, dengan menggunakan formulir FACE, tidak boleh dibuat sebelum pengeluaran-pengeluaran dilaporkan kepada UNFPA, menggunakan formulir FACE, dan kemajuan kegiatan telah dilaporkan dengan menggunakan Laporan Kemajuan RK. Apabila permintaan kedua atau berikutnya itu diterima secara tepat waktu dan dalam formulir yang tepat dan lengkap, maka UNFPA akan menentukan jumlah yang akan ditransfer dan akan memtransfer jumlah tersebut ata, apabila modalitas Pembayaran Langsung yang digunakan, atas nama MP dalam waktu yang wajar.

(ii) Prosedur tambahan yang hanya berlaku untuk modalitas Pembayaran Langsung:

(a) MP boleh tidak menggunakan formulir FACE dan menyampaikan permintaan tertulis untuk Pembayaran Langsung dengan menggunakan formulir permintaan Pembayaran Langsung UNFPA. Permintaan tertulis untuk Pembayaran Langsung itu dapat disampaikan oleh MP kepada UNFPA kapan saja sepanjang Periode Kuartal Tahun.

(b) Permintaan tertulis untuk Pembayaran Langsung disampaikan dengan menggunakan formulir FACE atau formulir permintaan Pembayaran Langsung UNFPA, permintaan tertulis tersebut harus mencakup:
   i. Informasi mengenai bank dari rekanan;
   ii. Faktur asli oleh rekanan kepada MP;
   iii. Pernyataan tertulis oleh Pejabat Berwenang yang menyatakan bahwa rekanan telah mengirimkan barang dan/atau melaksanakan jasa secara memuaskan dan sesuai dengan ketentuan-ketentuan kontrak antara MP dan rekanan.

Syarat dan ketentuan khusus untuk Termin Transfer Tunai:

5. Setiap permintaan Termin Transfer Tunai oleh MP harus memenuhi kriteria UNFPA, apabila tidak dipenuhi, maka UNFPA dapat memutuskan untuk tidak memenuhi sebagian atau seluruh permintaan:

(a) Jumlah dan tujuan permintaan harus mengacu pada ketentuan-ketentuan dalam RK/MYWP, termasuk jadwal dan anggarannya;

(b) Permintaan harus wajar dan dapat dibenarkan menurut prinsip-prinsip pengelolaan keuangan yang baik, terutama prinsip mengenai nilai uang dan efektivitas biaya;

Special terms and conditions for Cash Transfer Installments:

5. Any request for a Cash Transfer Installment by the IP shall fulfill the following criteria to the satisfaction of UNFPA, failing which UNFPA may decide not to honor the request in whole or in part:

(a) The amount and purpose of the request shall correspond to the provisions of the WP, including its schedule and budget;

(b) The request shall be reasonable and justified under principles of sound financial management, in particular the principles of value for money and cost-effectiveness;
(c) There shall be no other grounds for believing the expenditure is in contravention of this Agreement, including the WP; and

(d) Prior Cash Transfer Installments shall have been reported on to UNFPA’s satisfaction in accordance with Article X of this Agreement.

6. UNFPA may decide to adjust the amount of any Cash Transfer Installment where it has reason to do so, including:

(a) To take into consideration the general progress made to date under the WPs;

(b) To offset any unspent or unreported balance remaining with the IP from any previous Cash Transfer Installment; or

(c) To account for interest earned by the IP from a previous Cash Transfer Installment.

7. UNFPA will only be required to transfer to or, where the Direct Payment modality is used, on behalf of the IP the amount UNFPA determines is due under the terms of this Agreement. The IP agrees that UNFPA will not be liable to the IP or any third party, including the IP’s vendor or supplier, for any amounts that UNFPA determines are not owing under this Agreement.

8. The administration by the IP of the Cash Transfer shall be carried out under its own financial regulations, rules and procedures to the extent that they are appropriate. Where UNFPA determines that the IP’s financial regulations, rules and procedures are not appropriate, UNFPA shall give written notice to the IP and in such case UNFPA may decide to implement the WP or any parts thereof (including any procurement activities) directly.

9. Where the IP buys goods or services from the Cash Transfer, the IP shall do so giving due consideration to the following principles:

(a) Best value for money;

(b) Fairness, integrity and transparency;

(c) Competition.

10. The Cash Transfer other than Direct Payments shall be made by UNFPA to the following bank account:

(a) Bank name: [ ]

(b) Bank address: [ ]

(c) Account title: [ ]

(d) Account No.: [ ]

(e) Bank contact person: [ ]
11. Supplies and equipment transferred to the IP by UNFPA will be used exclusively for the implementation of the WPs, unless UNFPA agrees otherwise.

12. The IP will become owner of the supplies and equipment when it receives them. In the event that UNFPA agrees to store the supplies and equipment for the IP or hold them on the IP’s behalf, the IP will become owner of those supplies and equipment as agreed between UNFPA and the IP.

13. UNFPA may decide that supplies and equipment should be reassigned towards the implementation of another WP, which may be implemented by the IP or by another implementing partner of UNFPA. In the latter case, the IP shall, upon written instructions by UNFPA, transfer ownership of the supplies and equipment to the implementing partner receiving them.

14. Exceptionally, UNFPA may decide in writing that UNFPA shall remain the owner of the supplies and equipment. The IP shall exercise the highest standard of care when using and administering such supplies and equipment, and the IP shall place UNFPA markings thereon in consultation with UNFPA.

ARTICLE IX
RECORD KEEPING

1. The IP agrees to maintain books and records that are accurate, complete and up-to-date.

Cash Transfer:

2. The IP’s books and records will clearly identify all Cash Transfer Installments received by the IP as well as disbursements made by the IP under this Agreement, including the amount of any unspent funds. Without limiting the foregoing, the IP is required to maintain:

(a) Records showing which transactions recorded in its accounting system represent the expenditures reported for each line on the FACE forms;

(b) Original documentation including bills, invoices, receipts and any other relevant documentation, which shall be kept by the IP for a period of five years after the completion of the last WP or the termination of this Agreement, whichever happens later. Such documentation further includes purchase orders, suppliers’ invoices, contracts, delivery notes, leases, payment vouchers, bank statements, airline tickets, gasoline coupons, payroll records, employment contracts, attendance lists, expenses claims, petty cash
memahami bahwa pernyataan tertulis oleh MP mengenai uang yang telah dibelanjakan tidak cukup sebagai bukti pertanggungjawaban dan tidak dapat menggantikan dokumen asli untuk mendukung pengeluaran.

Perlengkapan/peralatan:

3. MP akan melakukan pencatatan secara berkelanjutan atas perlengkapan dan peralatan yang dibeli dari Transfer Tunai atau ditransfer ke MP sesuai dengan Pasal VIII (B) dari Perjanjian ini. Pencatatan harus dimutakhirkan oleh MP dan disimpan untuk jangka waktu lima tahun setelah selesainya RK/MYWP terakhir atau akhir Perjanjian ini, mana yang lebih akhir.

Supplies/equipment:

3. The IP will maintain records of supplies and equipment purchased from the Cash Transfer or transferred to the IP in accordance with Article VIII (B) of this Agreement. Detailed inventories shall be taken by the IP and kept for a period of five years after the completion of the last WP or the termination of this Agreement, whichever happens later.

(A) Laporan keuangan

Laporan keuangan harus menggunakan formulir FACE:

2. (a) MP akan menyampaikan laporan keuangan selambat-lambatnya 15 hari kalender setelah berakhirnya setiap Triwulan, dengan menggunakan formulir FACE, kecuali disepakati lain di antara Para Pihak secara tertulis. Formulir FACE tersebut harus:

(i) Hanya mencakup pengeluaran yang dapat diidentifikasi dan diverifikasi. (Istilah “dapat diidentifikasi” termasuk bahwa pengeluaran tersebut dicatat dalam sistem akuntansi MP dan bahwa sistem akuntansi tersebut menunjukkan transaksi-transaksi yang mewakili pengeluaran yang dilaporkan untuk setiap baris pada formulir FACE. Istilah “dapat diverifikasi” termasuk bahwa pengeluaran-pengeluaran dapat dikonfirmasi melalui catatan-catatan dalam Pasal IX.)

(ii) Hanya mencakup pengeluaran secara langsung dalam pelaksanaan kegiatan yang termasuk dalam RK/MYWP;

(iii) Hanya mencakup pengeluaran yang benar-benar telah terjadi dan ditanggung oleh MP;

(iv) Tidak mencakup pengeluaran yang tidak memenuhi syarat untuk Transfer Tunai (“Pengeluaran Tidak Memenuhi Syarat”, sebagaiai mana diatur dalam sub-ayat (c) Pasal X ini, di bawah);

(v) Mencakup saldo dana yang belum terpakai dari setiap Termin Transfer Tunai sebelumnya;

(A) Financial reporting

Financial reporting using FACE form:

2. (a) Unless otherwise agreed between the Parties in writing, the IP will submit financial reports no later than 15 calendar days after the end of every Quarter, using the FACE form. The FACE form:

(i) Shall only include expenditures that are identifiable and verifiable. (The term “identifiable” includes that the expenditures are recorded in the IP’s accounting system and that the accounting system shows which transactions represent the expenditures reported for each line on the FACE form. The term “verifiable” includes that the expenditures may be confirmed by the records in Article IX.)

(ii) Shall only include those expenditures that are directly attributable to the implementation of the activities included in the WP;

(iii) Shall only include expenditures that have actually been incurred and borne by the IP;

(iv) Shall not include any expenditures that are ineligible for Cash Transfer (“Ineligible Expenditures”, as stipulated in sub-paragraph (c) of this Article X, below);

(v) Shall include the balance of any unspent funds remaining from any previous Cash Transfer Installments;
(vi) Mencakup pengembalian uang atau penyesuaian yang diterima oleh MP terhadap setiap Termin Transfer Tunai sebelumnya;

(vii) Mencakup bunga yang diperoleh atas setiap saldo yang belum terpakai dari setiap Termin Transfer Tunai sebelumnya.

(b) UNFPA harus memiliki akses, berdasarkan permintaan, atas semua dokumen dan catatan yang mendukung atau dianggap mendukung informasi yang tercantum dalam formulir FACE.

Pengeluaran yang tidak memenuhi syarat:

(c) Benik ini adalah Pengeluaran yang Tidak Memenuhi Syarat dan, oleh karenanya, tidak boleh dimasukkan ke dalam formulir FACE:

(i). Pengeluaran yang tidak dibuat untuk kegiatan, atau tidak diperlukan untuk pelaksanaan kegiatan, termasuk dalam RK/MYWP;

(ii). Pengeluaran untuk pajak pertambahan nilai (”PPN”) kecuali MP dapat menunjukkan secara memuaskan kepada UNFPA bahwa ia tidak dapat mengkreditkan PPN itu;

(iii). Pengeluaran yang dicakup oleh atau berhubungan dengan RK/MYWP lain;

(iv). Pengeluaran yang dibayarkan atau diganti kepada MP oleh donor atau lembaga lain;

(v). Pengeluaran dalam hal mana MP telah menerima kontribusi dalam bentuk barang dari donor atau lembaga lain;

(vi). Biaya pendukung, apabila ada, yang melebihi tarif biaya pendukung sebagaimana dimaksud dalam Pasal VI, ayat 2, dari Perjanjian ini;

(vii). Pengeluaran selain biaya pendukung, apabila ada, sebagaimana dimaksud dalam Pasal VI, ayat 2 dari Persetujuan ini, yang tidak dapat diverifikasi oleh catatan sebagaimana diatur dalam Pasal IX Perjanjian ini;

(viii). Gaji karyawan MP melebihi skala gaji atau upah MP yang berlaku untuk fungsi yang sebanding, dan dalam kasus mana pun tidak boleh melebihi yang dibayarkan oleh UNFPA untuk fungsi sebanding yang dilakukan oleh anggota staf yang direkrut secara lokal dalam pos tugas yang relevan;

(ix). Pengeluaran sehubungan dengan biaya konsultan individu yang digunakan oleh MP yang melebihi tarif yang dibayarkan oleh UNFPA untuk jasa sebanding yang diberikan oleh konsultan individu;

Ineligible Expenditures:

(c) The following are Ineligible Expenditures and, therefore, shall not be included in the FACE form:

(i). Expenditures not made for activities, or not necessary for the implementation of the activities, included in the WP;

(ii). Expenditures for value added tax (”VAT”) unless the IP can demonstrate to the satisfaction of UNFPA that it is unable to recover the VAT;

(iii). Expenditures covered by or relating to another WP;

(iv). Expenditures paid or reimbursed to the IP by another donor or entity;

(v). Expenditures in relation to which the IP has received an in-kind contribution from another donor or entity;

(vi). Support costs, if any, exceeding the support cost rate referred to in Article VI, paragraph 2, of this Agreement;

(vii). Expenditures other than support costs, if any, referred to in Article VI, paragraph 2 of this Agreement, that are not verifiable by records as provided in Article IX of this Agreement;

(viii). Salaries for IP’s employees exceeding the established salary or pay scale rates of the IP for comparable functions, and in no case exceeding the rates payable by UNFPA for comparable functions performed by locally recruited staff members at the relevant duty station;

(ix). Expenditures in respect of fees for individual consultants retained by the IP exceeding the rates payable by UNFPA for comparable services rendered by individual consultants;
(x) **Expenditures for travel, daily subsistence and related allowances for the IP’s employees or consultants exceeding the rates payable by UNFPA to its staff members or consultants, as applicable;**

(xi) **Expenditures for the IP’s activities if the implementation of the activity has not been concluded.** (The IP’s use of cash-based accounting, as the case may be, notwithstanding, the IP recognizes that UNFPA uses accrual-based accounting and, therefore, the expenditures for the IP’s activities constitute Ineligible Expenditures and may not be reported on the FACE form prior to the conclusion of the implementation of the activity. However, expenditures by the IP to its vendors or subcontractors are eligible for Cash Transfer and may be reported on the FACE form if the underlying contract specifies a payment and delivery schedule that supports the expenditure;)

(xii) **Expenditures that merely represent financial transfers between administrative units or locations of the IP;**

(xiii) **Expenditures that are not reasonable and justified under principles of sound financial management, in particular the principles of value for money and cost-effectiveness;**

(xiv) **Expenditures that relate to obligations that were entered into after the end date of the relevant WP;**

(xv) **Debt and debt service charges;**

(xvi) **Expenditures made in contravention of any of the terms of this Agreement.**

3. **All financial reporting to UNFPA will be performed by the IP in the currency in which the Cash Transfer was made. The IP is not required to convert transactions into United States Dollars or any other currency.**

**Use of FACET:**

4. In addition to using the FACE form, the IP may enter the information contained in the FACE form into FACET if so agreed between UNFPA and the IP.

(B) **Progress reporting**

5. The IP will submit to UNFPA quarterly narrative progress reports against the planned activities contained in the WP, using the WP Progress Report. Unless otherwise agreed between the Parties in writing, these reports are due 15 calendar days after the end of every Quarter and will be provided together with the FACE form.
1. In the course of the implementation of the last WP, the Parties shall consult as to the disposition of all non-expendable property provided by UNFPA or acquired from the Cash Transfer to or, insofar as the Direct Payment modality was used, on behalf of the IP. UNFPA may decide that such non-expendable property shall be transferred for use by another implementing partner. In that case, the IP shall, upon written instructions by UNFPA, transfer ownership of such property to the implementing partner designated by UNFPA.

2. (a) On winding up of the IP’s activities under the last WP, the IP shall refund to UNFPA all amounts of money it is not entitled to, including:

   i. Any unspent funds, which shall be reported on the final FACE form submitted by the IP;
   ii. Any interest, which shall be reported on the final FACE form submitted by the IP.

   (b) Such refunds shall be effected no later than 90 calendar days after the end date of the final WP or the effective date activities have ceased, whichever occurred earlier.

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**ARTICLE XI**

**WINDING UP OF IP’S ACTIVITIES UNDER WORKPLANS**

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**ARTICLE XII**

**RESOLUTION OF DISPUTES**

1. Any disputes between UNFPA and the IP arising out of or relating to this Agreement shall be dealt with in accordance with the provisions of the basic agreement concluded between the Government and UNFPA.

2. Absent the conclusion of any basic agreement, any disputes between UNFPA and the IP arising out of or relating to this Agreement which is not settled by negotiation or other agreed mode of settlement shall be submitted to arbitration at the request of either Party.

3. Each Party shall appoint one arbitrator, and the two arbitrators so appointed should appoint a third, who shall be the chairman. If within thirty days of the request for arbitration either Party has not appointed an arbitrator or if within fifteen days of the appointment of two arbitrators the third arbitrator has not been appointed, either Party may request the President of the International Court of Justice to appoint an arbitrator. The procedure of the arbitration shall be fixed by the arbitrators, and the expenses of the arbitration shall be borne by the Parties as assessed by the arbitrators. The arbitral award shall contain a statement of the reasons on which it is based and shall be accepted by the Parties as the final adjudication of the dispute.

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**PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE**

**COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle**
4. Regarding the requirement of the law of Indonesia, this Agreement prepared in bilingual versions, i.e. English and Bahasa Indonesia. In the event of inconsistency or dispute, the English version of the Agreement shall prevail.

**ARTICLE XIII**

**FINAL PROVISIONS**

1. Section 8.0 of the General Conditions on Copyright, Patents and other Proprietary Rights is herewith abolished in its entirety and replaced as follows:

8.1 IP retains sole and exclusive right, title and interest in and to its pre-existing intellectual property. UNFPA retains sole and exclusive right, title and interest in and to its pre-existing intellectual property provided to IP for use in furtherance of this IP Agreement and the respective WP(s).

8.2 IP shall be entitled to all intellectual property and other proprietary rights including, but not limited to, patents, copyrights, and trademarks, with regard to products, processes, inventions, ideas, know-how, or documents and other materials which are created, produced or prepared in the course of the performance of this IP Agreement and the respective WP(s), whether created, produced or prepared by IP alone or jointly with UNFPA.

8.3 IP grants UNFPA a worldwide, non-exclusive, perpetual and royalty free right (including a sub-license right) to use the report, data and any other relevant material resulting from the implementation of this IP Agreement and the respective WP(s). [In any publication of the reports and manuals prepared in the course of this Agreement, be it in hard, electronic or any other media, IP agrees to credit UNFPA as the funder of the activity(ies)].

2. This Agreement shall enter into force on the date it is signed by both Parties. It shall expire on the last day of the Programme unless terminated earlier in accordance with the terms of this Agreement.
DEMIKIANLAH, yang bertandatangan di bawah ini, yang diberi kuasa oleh masing-masing Pihak, telah menandatangani Perjanjian ini.

Untuk Mitra Pelaksana:

Nama: DR. Ir. Subandi Sardjoko, MSc
Jabatan: Deputi Bidang Pembangunan Manusia, Masyarakat, dan Kebudayaan

Tanda tangan: ______________________
Tanggal: ..........2016

IN WITNESS WHEREOF, the undersigned, duly authorized by the respective Parties, have signed this Agreement.

For the United Nations Population Fund:

Name: Dr. Annette Sachs Robertson
Title: Representative

Signature: ______________________
Date: ..........2016
SYARAT-SYARAT DAN KETENTUAN-KETENTUAN UMUM PERJANJIAN MITRA PELAKSANA

1.0 STATUS HUKUM: Mitra Pelaksana (MP) dianggap sebagai MP yang memiliki status hukum kontraktor yang independen yang berhubungan langsung dengan UNFPA. Para karyawan, personalia dan para sub-kontraktor dari MP tidak dianggap, dalam hal apapun, sebagai para karyawan atau para agen UNFPA.

2.0 TANGGUNG JAWAB MP TERHADAP PARA KARYAWAN, PERSONALIA DAN PARA SUB-KONTRAKTOR: MP harus bertangung jawab terhadap kompetensi tehnis para karyawan, personalia dan para sub-kontraktornya dan akan memilih, untuk bekerja dalam Perjanjian ini, orang-orang yang dapat dipercaya yang akan melaksanakan pelaksanaan Perjanjian ini secara efektif, menghormati kebiasaan setempat, dan memastikan memiliki standar moral dan kode etik yang tinggi.

3.0 PENGAJIAN: MP tidak diperkenankan untuk mengalihkan, memindahkan, menjanjikan, atau membuat penyebaran pengetahuan lainnya atas Perjanjian ini atau bagian-bagiannya, termasuk rencana kerja (RK) atau hak-hak, klaim-klaim atau kewajiban-kewajiban berdasarkan Perjanjian ini kecuali dengan pemberitahuan tertulis sebelumnya dari UNFPA.

4.0 PELAKSANAAN SUB-KONTRAK: MP dapat menggunakan jasa sub-kontraktor kecuali jika yinnya ditanah kembali oleh UNFPA secara tertulis dalam kasus khusus. MP harus memastikan bahwa para sub-kontraktor MP tidak menggunakan sub-kontraktor berikutnya, termasuk para sub-subkontraktor, kecuali sebelumnya UNFPA telah memberikan ijin secara tertulis untuk hal-hal yang bersifat khusus. Dalam hal UNFPA telah memberikan persetujuan tertulis sebagaimana tercantum dalam pasal diatas, penggunaan para subkontraktor oleh MP, atau penggunaan sub-kontraktor berikutnya, tidak melepaskan MP dari kewajiban-kewajibannya berdasarkan Perjanjian ini. Ketentuan-ketentuan atas setiap sub-kontrak, sub-subkontrak dan seterusnya harus tunduk, sesuai dan mematuhi sepenuhnya ketentuan dalam Perjanjian ini.

5.0 PARA PEJABAT TIDAK MENGAMBIL KEUNTUNGAN: MP menjamin bahwa tidak ada pejabat UNFPA yang telah menerima atau yang akan diberi tawaran oleh MP, keuntungan langsung maupun tidak langsung atau penghargaan yang timbul dari Perjanjian ini. MP sepandepat bahwa pelanggaran atas ketentuan ini merupakan pelanggaran yang esensial atas Perjanjian ini.

6.0 PERLINDUNGAN: MP harus melindungi, menjaga dan berusaha untuk tidak merugikan, atas biayanya sendiri, UNFPA, para pejabatnya, para agennya, dan para karyawananya dari dan terhadap semua gugatan hukum, klaim, tuntutan, dan tanggung jawab dalam bentuk apapun, termasuk biaya dan pengeluaran, yang timbul dari tindakan

GENERAL TERMS AND CONDITIONS FOR IMPLEMENTING PARTNER AGREEMENTS

1.0 LEGAL STATUS: IP shall be considered as having the legal status of an independent contractor vis-à-vis UNFPA. IP’s employees, personnel and sub-contractors shall not be considered in any respect as being the employees or agents of UNFPA.

2.0 IP’S RESPONSIBILITY FOR EMPLOYEES, PERSONNEL AND SUBCONTRACTORS: IP shall be responsible for the professional and technical competence of its employees, personnel and subcontractors and will select, for work under this Agreement, reliable persons who will perform effectively in the implementation of this Agreement, respect the local customs, and conform to a high standard of moral and ethical conduct.

3.0 ASSIGNMENT: IP shall not assign, transfer, pledge or make other disposition of this Agreement or any parts thereof, including any WPs, or any of IP’s rights, claims or obligations under this Agreement except with the prior written consent of UNFPA.

4.0 SUB-CONTRACTING: IP may use the services of subcontractors unless permission is withdrawn by UNFPA in writing in any particular case. IP shall ensure that IP’s sub-contractors do not use other tiers of subcontractors, including sub-subcontractors, unless UNFPA has given prior written permission in each particular case. The use by IP of sub-contractors, or of further tiers of sub-contractors in the event that UNFPA has given prior written permission in accordance with the preceding sentence, shall not relieve IP of any of its obligations under this Agreement. The terms of any sub-contract, sub-subcontract and so forth shall be subject to, conform to and give full effect to the provisions of this Agreement.

5.0 OFFICIALS NOT TO BENEFIT: IP warrants that no official of UNFPA has received or will be offered by IP any direct or indirect benefit arising from this Agreement or the award thereof. IP agrees that breach of this provision is a breach of an essential term of this Agreement.

6.0 INDEMNIFICATION: IP shall indemnify, hold and save harmless, and defend, at its own expense, UNFPA, its officials, agents, servants and employees from and against all suits, claims, demands, and liability of any nature or kind, including their costs and expenses, arising out of acts or omissions of IP, or IP’s employees, officers,
atau kelasian MP atau para karyawan, para pejabat, para agen, atau para sub-kontraktor MP, dalam pelaksanaan Perjanjian dan RK ini. Ketentuan ini harus mencakup, diantaranya, klaim-klaim dan pertanggungjawaban yang bersifat kompensasi keahlian, pertanggungjawaban produk-produk dan pertanggungjawaban yang timbul dari penggunaan penemu-penemu atau peralatan-peralatan yang dipatenkan, barang-barang yang diberikan hak cipta atau kekayaan intelektual lainnya oleh MP, para karyawannya, para pejabatnya, para agennya, para pembantunya atau para sub-kontraktornya. Kewajiban kewajiban berdasarkan Pasal ini tidak berakhir setelah penghentian Perjanjian ini.

7.0 PEMBEBANAN/HAK-GADAI: MP tidak diperkenankan untuk membuat atau memberikan inju untuk hak gada, penyitaan atau pembebanan lainnya oleh siapapun yang akan ditempatkan di dalam arsip atau tetap berada di dalam arsip kantor publik atas sejumlah dana yang jatuh tempo atau yang menjadi jatuh tempo karena pekerjaan yang dilakukan, jasa yang diberikan atau barang-barang, pasokan-pasokan atau perlengkapan yang diberikan berdasarkan Perjanjian ini, atau dengan alasan klaim-klaim atau tuntutan-tuntutan lainnya terhadap MP.

8.0 HAK CIP, HAK PATEN DAN HAK-HAK KEKAYAAN LAINNYA:

8.1 Kecuali secara tegas dinyatakan lain secara tertulis dalam Perjanjian ini, UNFPA memiliki hak atas seluruh hak kekayaan intelektual dan hak-hak kekayaan lainnya termasuk, namun tidak terbatas pada, hak-hak paten, hak cipta, dan merek dagang, yang berkensia dengan produk-produk, pengolahan-pengolahan, penemu-penemu, gagasan-gagas, pengetahuan, atau dokumen-dokumen dan barang-barang lainnya yang telah dikembangkan oleh MP berdasarkan Perjanjian ini, dan yang memberikan hubungan langsung terhadap atau yang diproduksi atau dihasilkan atau yang dikumpulkan sebagai aqib dari, atau selama berlangsungnya, pelaksanaan Perjanjian, dan MP mengetahui dan menyertui bahwa produk-produk, dokumen-dokumen dan barang-barang lainnya tersebut merupakan pekerjaan yang dilaksanakan untuk kepentingan penyewaan.

8.2 Atas permintaan UNFPA, MP harus mengambil semua langkah-langkah yang diperlukan, melaksanakan semua dokumen-dokumen yang diperlukan dan membantu secara umum dalam menjaga hak-hak kepemilikan tersebut dan mengalihkan atau mengiinkannya kepada UNFPA sesuai dengan ketentuan hukum yang berlaku.

8.3 Tunduk pada ketentuan-ketentuan tersebut di atas, semua peta, gambar, foto, mosaik, rencana-rencana, laporan-laporan, perkiraan-perkiraan, rekomendasi-rekomendasi, dokumen-dokumen, dan semua data lainnya yang disiapkan oleh atau yang diterima oleh MP berdasarkan Perjanjian ini harus merupakan kekayaan UNFPA, harus ada untuk penggunaan atau penerikan agents or sub-contractors, in the performance of this Agreement and WP. This provision shall extend, inter alia, to claims and liability in the nature of workman's compensation, products liability and liability arising out of the use of patented inventions or devices, copyrighted material or other intellectual property by IP, its employees, officers, agents, servants or sub-contractors. The obligations under this Article do not lapse upon termination of this Agreement.

8.0 COPYRIGHT, PATENTS AND OTHER PROPRIETARY RIGHTS:

8.1 Except as is otherwise expressly provided in writing in the Agreement, UNFPA shall be entitled to all intellectual property and other proprietary rights including, but not limited to, patents, copyrights, and trademarks, with regard to products, processes, inventions, ideas, know-how, or documents and other materials which IP has developed under the Agreement and which bear a direct relation to or are produced or prepared or collected in consequence of, or during the course of, the performance of the Agreement, and IP acknowledges and agrees that such products, documents and other materials constitute works made for hire.

8.2 At the request of UNFPA, IP shall take all necessary steps, execute all necessary documents and generally assist in securing such proprietary rights and transferring or licensing them to UNFPA in compliance with the requirements of applicable law.

8.3 Subject to the foregoing provisions, all maps, drawings, photographs, mosaics, plans, reports, estimates, recommendations, documents, and all other data compiled by or received by IP under this Agreement shall be the property of UNFPA, shall be made available for use or inspection by UNFPA at reasonable times and in reasonable places, shall be
yang dilakukan oleh UNFPA pada saat yang wajar dan di tempat-tempat yang layak, harus diperlakukan secara rahasia, dan harus diberikan hanya kepada pejabat-pejabat resmi UNFPA dalam penyelesaian pekerjaan berdasarkan Perjanjian.

9.0 PENGUNAAN NAMA, LOGO DAN LAMBANG UNFPA DAN MP: Masing-masing Pihak diperbolehkan untuk menggunakan nama, logo dan lambang-lambang pihak lainnya, sesuai ketentuan, hanya yang berhubungan dengan Perjanjian ini dan pelaksanaan RK, kecuali ijinnya ditarik kembali dalam hal-hal yang bersifat khusus oleh salah satu Pihak dan dibentukkan secara tertulis kepada Pihak lainnya.

10.0 KEADAAN KAHAR; PERUBAHAN KEADAAN LAINNYA:
10.1 Dalam hal dan segera setelah terjadinya suatu kejadian yang merupakan keadaan kahar, MP harus menyampaikan pemberitahuan dan keterangan-keterangan lengkap secara tertulis kepada UNFPA, atas kejadian atau perubahan keadaan-keadaan tertentu jika MP dengan hal ini tidak dapat, baik seluruhnya atau sebagian-nya, melaksanakan kewajiban-kewajibannya dan memenuhi tanggung jawab-tanggung jawabnya berdasarkan Perjanjian ini. MP juga harus menyampaikan pemberitahuan kepada UNFPA atas setiap perubahan-perubahan keadaan lainnya atau terjadinya peristiwa yang mempengaruhi atau ancaman yang akan memengaruhi pelaksanaan Perjanjian ini. Setelah menerima pemberitahuan yang disyaratkan, UNFPA harus mengambil langkah-langkah tertentu yang menurut pertimbangannya, atas kebijakannya sendiri, dianggap layak atau diperlukan dalam keadaan-keadaan tersebut, termasuk pemberian kepada MP penambahan waktu yang wajar di mana MP dapat melaksanakan kewajiban-kewajibannya berdasarkan Perjanjian ini.


10.3 Keadaan kahar sebagaimana yang digunakan dalam Pasal ini berarti setiap bencana alam yang tidak dapat diperkirakan dan tidak dapat dihindari, perang (baik yang dinyatakan maupun tidak), penyerbuan, revolusi, pemberontakan, terorisme, atau setiap tindakan kekuatan atau peristiwa alam sejenis lainnya, dengan ketentuan bahwa kejadian-kejadian tersebut timbul dari sebab-sebab yang berada di luar kendali dan tanpa kesalahan atau kelalaian Pihak yang bersangkutan.

treated as confidential, and shall be delivered only to UNFPA authorized officials on completion of work under the Agreement.

9.0 USE OF UNFPA’s AND IP’s NAME, LOGO AND EMBLEM: Each of the Parties is permitted to use the other’s name, logo, and emblem, as applicable, solely in connection with this Agreement and the implementation of the WPs, unless permission is withdrawn in any particular case by any of the Parties and notified in writing to the other Party.

10.0 FORCE MAJEURE; OTHER CHANGES IN CONDITIONS:
10.1 In the event of and as soon as possible after the occurrence of any cause constituting force majeure, IP shall give notice and full particulars in writing to UNFPA, of such occurrence or change if IP is thereby rendered unable, wholly or in part, to perform its obligations and meet its responsibilities under this Agreement. IP shall also notify UNFPA of any other changes in conditions or the occurrence of any event that interferes or threatens to interfere with its performance of this Agreement. On receipt of the notice required under this Article, UNFPA shall take such action as it considers, in its sole discretion, to be appropriate or necessary in the circumstances, including the granting to IP of a reasonable extension of time in which to perform its obligations under this Agreement.

10.2 If the IP is rendered permanently unable, wholly or in part, by reason of force majeure to perform its obligations and meet its responsibilities under this Agreement, UNFPA shall have the right to suspend or terminate this Agreement on the same terms and conditions as are provided for in Article 11, “Termination”, except that the period of notice shall be seven (7) days instead of thirty (30) days.

10.3 Force majeure as used in this Article means any unforeseeable and irresistible act of nature, any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, or any other acts of a similar force or nature, provided that such acts arise from causes beyond the control and without the fault or negligence of the Party concerned.
10.4 MP mengetahui dan setuju bahwa, berkenaan dengan setiap kewajiban berdasarkan Perjanjian ini bahwa MP harus melaksanakan di atau untuk wilayah-wilayah tertentu di mana UNFPA terlibat di dalamnya, atau mempersiapkan diri untuk melaksanakan, atau membebaskan diri dari penjagaan perdamaian, operasi kemanusiaan atau hal-hal sejenisnya, setiap penundaan atau kegagalan untuk melaksanakan kewajiban-kewajiban yang timbul dari atau yang berkaitan dengan kondisi-kondisi sulit yang terjadi di dalam wilayah-wilayah tersebut, atau terhadap setiap kejadian kerusuhan warga yang terjadi di dalam wilayah-wilayah tersebut, adalah bukan, baik di dalam maupun atas dirinya, merupakan keadaan kahar.

10.4 The IP acknowledges and agrees that, with respect to any obligations under this Agreement that the IP must perform in or for any areas in which UNFPA is engaged in, preparing to engage in, or disengaging from any peacekeeping, humanitarian, or similar operations, any delays or failure to perform such obligations arising from or relating to harsh conditions within such areas or to any incidents of civil unrest occurring in such areas shall not, in and of itself, constitute force majeure.

11.0 PENGHENTIAN:
11.1 Salah satu Pihak dapat menghentikan Perjanjian ini dengan memberikan pemberitahuan secara tertulis tiga puluh (30) hari kalender sebelumnya kepada Pihak lain dalam setiap keadaan berikut ini:

a. Jika disimpulkan bahwa Pihak lain telah melanggar kewajiban-kewajibannya berdasarkan Perjanjian ini atau setiap RK dan belum memperbaiki pelanggaran tersebut setelah diberikan pemberitahuan untuk melaksanakan hal tersebut secara tertulis empat belas (14) hari kalender terhitung sejak tanggal pemberitahuan tersebut; dan

b. jika diputuskan bahwa Pihak lain tidak dapat memenuhi kewajiban-kewajibannya berdasarkan Perjanjian ini.

11.2 UNFPA juga dapat memberhentikan sementara atau menghentikan Perjanjian ini dengan segera dalam setiap keadaan berikut:

a. jika pelaksanaan RK belum dimulai dalam jangka waktu yang wajar;

b. jika diputuskan bahwa MP atau salah satu karyawannya atau personalisnya terlibat dalam tindakan korupsi, penipuan, persekongkolan, pemaksakan atau penghambatan (sebagaimana istilah-istilah tersebut diartikan dalam pasal 13.3 b.) yang berhubungan dengan Perjanjian ini;

c. Jika pendanaan UNFPA dikurangi, dipengaruhi atau dihentikan; atau

d. Jika MP diputuskan bangkrut, atau dilikuidasi atau menjadi pailit, atau jika MP membuat pengalihan untuk keuntungan para krediturnya, atau jika ditunjuk seorang Kurator atas dasar keadaan pailit dari MP, dimana dalam keadaan tersebut MP harus segera menginformasikan kepada UNFPA atas terjadinya keadaan-keadaan di atas.

11.0 TERMINATION:
11.1 Either Party may terminate this Agreement by giving thirty (30) calendar days’ written notice to the other Party in each of the following situations:

a. if it concludes that the other Party has breached its obligations under this Agreement or any WP and has not remedied that breach after having been given not less than fourteen (14) calendar days’ written notice to do so with effect from a date specified in such notice; and

b. if it concludes that the other Party cannot meet its obligations under this Agreement.

11.2 UNFPA may also suspend or terminate this Agreement forthwith in each of the following situations:

a. if implementation of any WP has not commenced within a reasonable time;

b. if it decides that IP or any of its employees or personnel has engaged in any corrupt, fraudulent, collusive, coercive or obstructive practice (as such terms are defined in clause 13.3 b.) in connection with this Agreement;

c. should UNFPA’s funding decrease, be curtailed or terminated; or

d. should IP be adjudged bankrupt, or be liquidated or become insolvent, or should IP make an assignment for the benefit of its creditors, or should a Receiver be appointed on account of the insolvency of IP, in which case IP shall immediately inform UNFPA of the occurrence of any of the above events.
11.3 The Party receiving a notice of suspension or termination will immediately take all necessary steps to suspend or terminate (as the case may be) its activities in an orderly manner so that continued expenses are kept to a minimum.

11.4 Immediately upon sending or receiving a notice of termination UNFPA will cease disbursement of any funds under this Agreement and IP will not make any forward commitments, financial or otherwise, in connection with this Agreement.

11.5 On termination of this Agreement, IP will transfer either to UNFPA or in accordance with UNFPA’s instructions the unexpended balance of the Cash Transfer held by IP and the unused supplies and equipment provided by UNFPA under this Agreement.

11.6 If UNFPA exercises its right to terminate this Agreement, UNFPA will have the right to require IP to repay to UNFPA such amount of money, up to the total amount paid to IP by UNFPA prior to the date of the notice of termination, as UNFPA shall determine. It is understood that expenditures by the IP in compliance with this Agreement prior to the date of the notice of termination will not be required to be repaid. The payment owing by IP will be made promptly upon receipt of UNFPA’s notice to pay.

11.7 If UNFPA exercises its right to terminate this Agreement and decides that the WP is to be implemented by another organization, IP will promptly provide full cooperation to UNFPA and the other organization in the orderly transfer to the other organization of all unused supplies and equipment provided to IP by UNFPA and the provisions of paragraph 11.5 above will apply.

12.0 EVALUATION: The evaluation of the activities performed under this Agreement shall be subject to the provisions of the UNFPA Evaluation Policy as from time to time approved or amended by UNFPA’s Executive Board.

13.0 ASSURANCE ACTIVITIES:

13.1 Audit:

a. At the request of and at such times as determined solely by UNFPA, IP will have its activities under this Agreement audited. Audits will be performed subject to such standards, scope, frequency and timing as decided
lingkup, kekerapan dan pemakaian waktu sebagaimana yang ditentukan oleh UNFPA (dan dapat mencakup transaksi-transaksi keuangan dan pengendalian internal yang berkaitan dengan kegiatan-kegiatan yang dilaksanakan oleh MP). Dengan adanya permintaan dari UNFPA, MP harus melegkapi untuk UNFPA, sebelum dimulainya audit, Surat Pernyataan yang harus ditandatangani oleh Pejabat Yang Berwenang.

b. Audit sebagaimana yang diatur berdasarkan ayat 1 Pasal ini akan dilaksanakan oleh auditor perseorangan atau perusahaan yang akan ditunjuk oleh UNFPA, seperti, misalnya, perusahaan audit atau akunting. Namun demikian, jika MP adalah merupakan badan Pemerintah, UNFPA, atas permintaan Pemerintah, dapat menyetujui bahwa audit akan dilaksanakan oleh lembaga audit tertinggi Pemerintah. MP harus memberikan kerjasamanya penuh dan tepat waktu dalam setiap audit. Kerjasama tersebut harus termasuk, namun tidak terbatas pada, kewajiban MP untuk menyediakan personaliannya dan dokumentasi dan pencatatan yang berkaitan dengan tujuan tersebut pada waktu yang cukup dan dalam keadaan yang layak dan memberikan akses kepada para auditor terhadap kantor MP pada waktu yang tepat dan dalam keadaan yang wajar yang berhubungan dengan akses tersebut terhadap para personalia dan dokumentasi dan catatan yang bersangkutan dari MP. MP harus meminta agar para agennya, termasuk namun tidak terbatas pada, para kuasa hukum, para akuntan, atau para penasihat MP lainnya dan para sub-kontraktornya untuk bekerjasama dengan baik pada setiap audit yang dilaksanakan berdasarkan perjanjian ini.

c. Dalam hal audit dilaksanakan oleh para auditor yang ditentukan oleh UNFPA, UNFPA atau para auditornya akan memberikan salinan laporan audit akhir kepada MP dengan tepat waktu. Dalam hal audit dilaksanakan oleh lembaga audit tertinggi Pemerintah, MP akan memberikan salinan laporan audit akhir kepada UNFPA dengan tepat waktu. MP menyetujui pengungkapan oleh UNFPA atas laporan audit kepada pihak ketiga yang memberikan pembiayaan atau pembiayaan bersama kepada UNFPA terhadap pelaksanaan bagian-bagian Program yang bersangkutan, setelah adanya permintaan tertulis dari pihak ketiga kepada UNFPA untuk pengungkapan tersebut.

13.2 Pemeriksaan Di Tempat:
MP setuju bahwa, dari waktu ke waktu, UNFPA dapat melaksanakan peninjauan lapangan (“pemeriksaan di tempat”), dengan tunduk pada ketentuan baku, ruang lingkup, kekerapan dan waktu sebagaimana yang ditentukan oleh UNFPA. MP harus memberikan kerjasamanya secara penuh dan tepat waktu atas setiap pemeriksaan di tempat, termasuk kewajiban MP untuk menyediakan para personaliannya dan setiap dokumentasi dan catatan yang bersangkutan untuk tujuan-tujuan tersebut pada waktu yang tepat dan dalam keadaan yang wajar dan memberikan akses kepada UNFPA untuk by UNFPA (and may cover financial transactions and internal controls related to the activities implemented by IP). Upon request by UNFPA, IP shall furnish to UNFPA, prior to the start of the audit, a Letter of Representation to be signed by an Authorized Officer.

b. Audits as provided under paragraph 1 of this Article shall be conducted by individual or corporate auditors to be designated by UNFPA, such as, for example, an audit or accounting firm. However, insofar as IP is a Government entity, UNFPA, at the request of the Government, may agree that the audit shall be conducted by the Government’s supreme audit institution. IP shall provide its full and timely cooperation with any audits. Such cooperation shall include, but shall not be limited to, IP’s obligation to make available its personnel and any relevant documentation and records for such purposes at reasonable times and on reasonable conditions and to grant the auditors access to IP’s premises at reasonable times and on reasonable conditions in connection with such access to IP’s personnel and relevant documentation and records. IP shall require its agents, including, but not limited to, IP’s attorneys, accountants or other advisers, and its subcontractors to reasonably cooperate with any audits carried out hereunder.

c. In the event that the audit is conducted by auditors designated by UNFPA, UNFPA or the auditors will provide a copy of the final audit report to IP without delay. In the event that the audit is conducted by the Government’s supreme audit institution, IP will provide a copy of the final audit report to UNFPA without delay. IP consents to the disclosure by UNFPA of the audit report to any third party that provided financing or co-financing to UNFPA towards the implementation of the relevant parts of the Programme, upon that third party’s written request to UNFPA for such disclosure.

13.2 Spot checks:
IP agrees that, from time to time, UNFPA may conduct on site reviews (“spot checks”), subject to such standards, scope, frequency and timing as decided by UNFPA. IP shall provide its full and timely cooperation with any such spot checks, which shall include IP’s obligation to make available its personnel and any relevant documentation and records for such purposes at reasonable times and on reasonable conditions and to grant to UNFPA access to IP’s premises at reasonable times and on reasonable conditions. IP shall require its agents, including, but not limited to, IP’s
memasuki kantor MP pada waktu yang tepat dan dalam keadaan yang wajar. MP harus mensyaratkan para agennya, termasuk namun tidak terbatas pada, para kuasa hukum, para akuntan, atau para penasihat MP lainnya, dan para sub-kontraktornya untuk bekerjasama dengan baik terhadap setiap pemeriksaan di tempat yang dilaksanakan oleh UNFPA berdasarkan perjanjian ini. Disepakati bahwa UNFPA dapat, atas kebijakannya sendiri, mengadakan kontrak untuk jasa perorangan atau perusahaan untuk melaksanakan pemeriksaan di tempat; atau UNFPA dapat melaksanakan pemeriksaan di tempat dengan para staf, para karyawan dan para agennya sendiri.

13.3 Penyelidikan:

a. MP setuju bahwa UNFPA dapat melaksanakan penyelidikan, pada waktu tertentu sebagaimana yang ditentukan sendiri oleh UNFPA, yang berkaitan dengan setiap aspek Perjanjian ini atau penghargaannya, kewajiban-kewajiban yang dilaksanakan berdasarkan Perjanjian, dan pelaksanaan-pelaksanaan MP yang berkaitan dengan pelaksanaan Perjanjian ini. Hak UNFPA untuk melaksanakan penyelidikan tidak berakhir setelah berakhirnya atau penghentian lebih awal Perjanjian ini. MP harus memberikan kerjasamanya secara penuh dan tepat waktu dalam penyelidikan tersebut. Kerjasama tersebut harus termasuk namun tidak terbatas pada, kewajiban MP untuk menyediakan para personalinya dan setiap dokumen dan catatan yang bersangkutan pada waktu yang tepat dan dalam keadaan yang wajar dan memberikan kepada UNFPA akses ke kantor MP pada waktu yang tepat dan dalam keadaan yang wajar. MP harus mensyaratkan para agennya, termasuk namun tidak terbatas pada, para kuasa hukum, para akuntan, atau para penasihat MP lainnya, dan para sub-kontraktornya untuk bekerjasama dengan baik terhadap setiap penyelidikan yang dilaksanakan oleh UNFPA berdasarkan perjanjian ini. Dapat dimengerti bahwa UNFPA dapat, atas kebijakannya sendiri, mengadakan kontrak untuk layanan jasa penyelidikan atas perorangan atau perusahaan, atau UNFPA dapat melaksanakan penyelidikan dengan staf, para karyawan dan para agennya sendiri.

b. MP setuju untuk membawa dugaan praktik korupsi, penipuan, persengkolan, penawaran, penghambatan yang timbul yang berkaitan dengan Perjanjian ini, dimana MP telah diberi informasi atau dengan hal lain telah menyadari, segera menyampaikannya kepada Direktur, Kantor Layanan Jasa Audit dan Penyelidikan UNFPA. Untuk tujuan Perjanjian ini, pengertian-pengertian berikut berlaku:

(i). “praktik korupsi” berarti penawaran, pemberian, penerimaan, atau pengupayakan untuk mendapatkan, secara langsung maupun tidak langsung, hal yang berharga yang memengaruhi tindakan yang tidak wajar pada pejabat publik; 

(iii). “corrupt practice” means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of a public official;

13.3 Investigation:

a. IP agrees that UNFPA may conduct investigations, at such times as determined solely by UNFPA, relating to any aspect of this Agreement or the award thereof, the obligations performed under the Agreement, and the operations of the IP relating to performance of this Agreement. The right of UNFPA to conduct investigations shall not lapse upon expiration or prior termination of this Agreement. IP shall provide its full and timely cooperation with any such investigations. Such cooperation shall include, but shall not be limited to, IP’s obligation to make available its personnel and any relevant documentation and records at reasonable times and on reasonable conditions and to grant to UNFPA access to the IP’s premises at reasonable times and on reasonable conditions. IP shall require its agents, including, but not limited to, IP’s attorneys, accountants or other advisers, and its subcontractors to reasonably cooperate with any investigations carried out by UNFPA hereunder. It is understood that UNFPA may, at its sole discretion, contract for investigation services of an individual or corporate person, or UNFPA may conduct investigations with its own staff, employees and agents.

b. IP agrees to bring allegations of corrupt, fraudulent, collusive, coercive or obstructive practices arising in relation to this Agreement, of which IP has been informed or has otherwise become aware, promptly to the attention of the Director, Office of Audit and Investigation Services, UNFPA. For purposes of this Agreement, the following definitions shall apply:

(i). “corrupt practice” means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of a public official;
(ii). “praktik penipuan” berarti setiap tindakan atau kelalaian, termasuk penyajian yang salah, yang dengan sengaja atau dengan sewenang-wenang telah menyenatkan, atau berusaha untuk menyenatkan salah satu pihak untuk menerima keuntungan finansial atau keuntungan lainnya, atau menghindari kewajiban;

(iii). “praktik persengkongkolan” berarti sebuah pengaturan antara satu atau lebih para pihak yang dirancang untuk mendapatkan tujuan yang tidak benar, termasuk memengaruhi dengan tidak wajar tindakan-tindakan pihak lainnya;

(iv). “Praktik pemaksaan” berarti melemahkan atau merugikan, atau mengancam untuk melemahkan atau merugikan, baik secara langsung maupun tidak langsung, salah satu pihak atau kekayaan salah satu pihak untuk mempengaruhi secara tidak wajar tindakan-tindakan salah satu pihak;

(v). “praktik yang menghambat” berarti tindakan-tindakan yang dimaksudkan untuk benar-benar menghambat pelaksanaan hak-hak audit, penyelidikan dan akses UNFPA terhadap informasi, termasuk perusahaan, pemalsuan, pengubahan atau penyembunyian barang bukti untuk kepentingan penyelidikan UNFPA terhadap dugaan-dugaan penggelapan dan korupsi.

14.0 ASSESSMENTS: IP agrees that UNFPA may from time to time conduct assessments of IP, including IP’s capacity and internal control framework ("assessment"). UNFPA may conduct such assessments subject to such standards, scope, frequency and timing as decided by UNFPA. IP shall provide its full and timely cooperation with any assessments. Such cooperation shall include, but shall not be limited to, IP’s obligation to make available its personnel and any relevant documentation and records at reasonable times and on reasonable conditions and to grant to UNFPA access to IP’s premises at reasonable times and on reasonable conditions. IP shall require its agents, including, but not limited to, IP’s attorneys, accountants or other advisers, and its subcontractors to reasonably cooperate with any assessments carried out by UNFPA hereunder. It is understood that UNFPA may, at its sole discretion, contract for services of an individual or corporate person to conduct any assessment, or UNFPA may conduct the assessment with its own staff, employees and agents.
15.0 **REFUNDS/OFFSETS:** UNFPA shall be entitled to a refund from IP or to make an offset against any amounts payable to IP: for any amounts paid by UNFPA or used by IP other than in accordance with the terms and conditions of this Agreement, including any amounts shown by audits, spot checks or investigations to have been so paid or used; for any amounts paid by UNFPA or used by IP as a result of IP or any of its employees or personnel having engaged in any corrupt, fraudulent, collusive, coercive or obstructive practice (as such terms are defined in clause 13.3 b.); for any unspent amounts; for any amounts transferred by UNFPA to IP but not included or properly reflected in any financial report (using the FACE form) or supported by appropriate documentation and records; for any amounts paid by UNFPA in relation to an ineligible Expenditure; or for any amounts otherwise subject to a refund in accordance with the terms of this Agreement.

16.0 **HAK-HAK ISTIMEWA DAN KEKEBALAN:** Tidak ada ketentuan dalam atau yang berhubungan dengan Perjanjian ini yang harus dianggap suatu pengabaian hak yang dinyatakan atau yang diisyaratkan, hak-hak istimewa dan kekebalan masing-masing dari Perserikatan Bangsa Bangsa, termasuk UNFPA.

17.0 **KEPATUHAN HUKUM:** MP harus mematuhi semua hukum, peraturan, ketentuan-ketentuan, dan peraturan-peraturan yang mengatur pelaksanaan kewajiban-kewajibannya berdasarkan ketentuan-ketentuan dalam Perjanjian ini.


19.0 **KEWENANGAN UNTUK MENGUBAH:** Tidak ada modifikasi atau perubahan dalam Perjanjian ini yang valid dan yang dapat diberlakukan terhadap UNFPA kecuali yang ditentukan dengan perubahan secara tertulis terhadap Perjanjian ini yang ditandatangani sepenuhnya oleh pejabat UNFPA dan Pejabat yang berwenang dari MP.

20.0 **TIDAK ADA BANTUAN UNTUK TERORISME:** MP setuju untuk menerapkan standar uji tuntas yang tertinggi untuk memastikan bahwa uang tunai, pasokan dan perlengkapan yang dipindahkan atau penipuan, pelanggaran dan ketentuan Perjanjian ini, termasuk jumlah yang ditunjukkan oleh audit, pemeriksaan di tempat atau penyelidikan yang telah dibayarkan atau yang digunakan tersebut; untuk setiap jumlah yang dibayarkan oleh UNFPA atau yang digunakan oleh MP sebagai akibat dari MP atau para karyawannya atau para personaliannya yang telah terlibat dalam praktik korupsi, penipuan, persekongkolan, pemaksakan atau penghambatan (sebagaimana istilah-istilah tersebut diartikan dalam klausul 13.3 b.); untuk setiap jumlah yang belum dikeluarkan; untuk setiap jumlah yang dipindahkan atau yang digambarkan secara wajar dalam setiap laporan keuangan (yang menggunakan formulir FACE) atau yang didukung oleh dokumentasi dan catatan yang layak; untuk setiap jumlah yang dibayarkan oleh UNFPA yang berkaitan dengan pengeluaran yang tidak memenuhi syarat; atau untuk setiap jumlah yang dalam hal lain tunduk pada ketentuan pembayaran individu yang layak sesuai dengan ketentuan-ketentuan Perjanjian ini.
Keamanan yang dibentuk sesuai dengan resolusi 1267 (tahun 1999), yang terdapat dalam http://www.un.org/Docs/sc/committees/1267; dan (c) tidak digunakan, dalam hal uang yang diberikan oleh UNFPA, untuk tujuan pembayaran kepada setiap individu atau badan, atau untuk setiap pemasukan barang, jika pembayaran atau pemasukan barang tersebut dilarang berdasarkan Bab VII Piagam Perserikatan Bangsa Bangsa keputusan Dewan Keamanan Perserikatan Bangsa Bangsa.

http://www.un.org/Docs/sc/committees/1267; and (c) are not used, in the case of money provided by UNFPA, for the purpose of any payment to persons or entities, or for any import of goods, if such payment or import is prohibited by a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations.
ANNEX III. Amendment IP Agreement

AMENDMENT NO. 1
IP AGREEMENT
BETWEEN
(implementation partner’s name)
AND
UNITED NATIONS POPULATION FUND

Reference is made to the IP Agreement dated (dd-mm-yyyy) signed between the (Partner’s name) and United Nations Population Fund in the context of the implementation of UNFPA-funded MYWP relating to the 2016-2020 UNFPA Country Programme for the Republic of Indonesia.

This Amendment No.1 is issued to reflect the following changes:

**Effective Date: dd/mm/yyyy**

**Article I – Paragraph 10, shall read as:**

“Authorized Officer” means one of the following officers of the Implementing Partner:

| Full name | : |
| Title | : |
| Sample signature | : |

All other Authorized Officer, paragraphs and attachments to the Implementing Partner, if not referenced above, remain unchanged and in full force.

For the Implementing Partner: For the United Nations Population Fund:

*(Name)* *(Title)*

Dr. Annette Sachs Robertson UNFPA Representative
ANNEX IV. STANDARD TERMS OF REFERENCE (TOR) FOR ACTIVITY

A Terms of Reference (ToR) is a contractual document against which contractors, consultants and experts have to operate. They are yardsticks against which the success of the an assignment or mission will be measured. They form an attachment to the contract for consultants and contractors selected to undertake the mission or assignment.

The purpose of the ToR document is to:

- Provide the rationale for the activities that will be undertaken by an individual, team or private company or an NGO;
- Detail the activities required and outputs expected and the time scale over which they are to be completed; and
- Detail the professional requirements of the individual, team or firm.

Programme/Project Title: ..........................................................................................................................

Programme/Project No: ............................................................................................................................

Post Title: ..................................................................................................................................................

Duration: .................................................................................................................................................

Duty Station: ............................................................................................................................................

Emoluments: ..............................................................................................................................................

Duties and Responsibilities: .....................................................................................................................

Qualification: .............................................................................................................................................

Experience: .................................................................................................................................................

Any other Relevant Requirement/Information: .......................................................................................
ANNEX V. Format PRODOC and MYWP

PROGRAMME DOCUMENT

Country: Implementing Partner:

Other Partners (Contractees):

RPJMN, SDGs, UNPDF Outcome(s)

RPJMN

SGDs

UNPDF Outcome(s)

Country Programme Outcome

Expected Programme Output(s)

Indicators:
1.  
2.  

Baseline:

Target 2016:
1. 1.  
1. 2.  

Target 2017:
1. 1.  
1. 2.  

Indicators:
1.  
2.  
3.  

Baseline:

Target 2016:
2.1.

Target 2017:
2.1.

Programme Cycle: ID09
Start Date: End Date: 2017-12-31

Brief Summary of Activities

**Strategic Intervention 1:**

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

**Estimated Total WP Budget (all years):** ...... USD IDR ......

<table>
<thead>
<tr>
<th>Regular:</th>
<th>0</th>
<th>Allocated Resources by Year*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government:</td>
<td>0</td>
<td>2016: ...... IDR ......,-</td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td>2017: ...... IDR ......,-</td>
</tr>
</tbody>
</table>

* Amounts for subsequent years are subject to the availability of funds.

The Name of IP will manage the fund on behalf of all partners in Name of IP and will report to UNFPA through quarterly FACE and other reports as per the IP Agreement. In 2016-2017, Name of IP will execute IDR xxxxxxxxx,- UNFPA will execute IDR xxxxxxxx and will be reported using BAST to the Name of IP

Agreed by:

Name of Echelon 1 IP Date Dr. Annette Sachs Robertson Date
Title of Echelon 1 IP UNFPA Representative

Acknowledged by:

Dr. Ir. Subandi, MSc Deputy Minister for Human and Societal Development and Cultural Affairs, BAPPENAS as Government Coordinating Agency
### Workplan Progress Report WPR

**MULTI-YEAR WORKPLAN PROGRESS REPORT: Q_ 20__(year)**

**Output ID:** IDN09________

**Implementing Partner:** ________________

**Date of Submission:** _________

**Execution:** ________________ (NEX/UNFPA DEX)

**Workplan (WP) duration:** ____________ (dates, year)

<table>
<thead>
<tr>
<th>Workplan Indicator(s) and Target(s)</th>
<th>PLANNED ACTIVITIES</th>
<th>BUDGET</th>
<th>EXPENDITURES</th>
<th>STATUS OF IMPLEMENTATION OF ACTIVITIES</th>
<th>PROGRESS TOWARDS RESULTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All activities, including sub-activities (if any), listed in the Workplan for the current calendar year, must be included below</td>
<td>Budgeted Amount (from MYWP) for the current calendar year</td>
<td>Budgeted Amount (from QWP) for the current calendar year</td>
<td>Total cumulative expenditure against activities for the current calendar year</td>
<td>FC PC NC</td>
</tr>
</tbody>
</table>

#### Output 1:

**Indicator 1**

**Target 1**

- **Activity 1**
  - Sub activity (if included in workplan)
  - Sub activity (if included in workplan)

Details of activities as a results of reprogramming from original MYWP (if applicable)

Progress towards target:
<table>
<thead>
<tr>
<th>Target 2</th>
<th>Activity 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Activity 3</td>
<td></td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Details of activities as a results of reprogramming from original MYWP (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Progress towards target:</td>
<td></td>
</tr>
<tr>
<td>Total Budget and Expenditure</td>
<td></td>
</tr>
<tr>
<td>Progress towards the indicator: (Assessment of how activities completed contribute to the achievement of the WP specific indicators)</td>
<td></td>
</tr>
<tr>
<td>Indicator 2:</td>
<td></td>
</tr>
<tr>
<td>Target 1</td>
<td>Activity 4</td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Details of activities as a results of reprogramming from original MYWP (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Progress towards target:</td>
<td></td>
</tr>
<tr>
<td>Target 2</td>
<td>Activity 5</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Sub activity (if included in workplan)</td>
<td></td>
</tr>
<tr>
<td>Details of activities as a result of reprogramming from original MYWP (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Progress towards target:</td>
<td></td>
</tr>
</tbody>
</table>

| Total budget and expenditure | |
| Progress towards the indicator: | (Assessment of how activities completed contribute to the achievement of the WP specific indicators) |

| Grand Total Budget and Expenditure for this output | |

Authorized Officer of IP:_________________________  Title:_____________________

Authorized Officer of UNFPA:_________________________  Title: NPO________________
## ANNEX VII. Workplan Monitoring Report

### MULTI-YEAR WORKPLAN MONITORING REPORT

<table>
<thead>
<tr>
<th>Reported by:</th>
<th>Name of person submitting report</th>
<th>Date of report:</th>
<th>Insert date of submission</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature(s):</td>
<td>Signature of the person(s) submitting the report</td>
<td>Name of Implementing Partner:</td>
<td>Name of IP Project Officer (PJOK):</td>
</tr>
<tr>
<td>Submitted to:</td>
<td>Key audience/readers or users of report (Representative, Operations Manager, the implementing partner, etc.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Objectives of monitoring

Write the objectives of the monitoring. Note if part of a joint programme.

#### Type of monitoring:

Note approach used: visit to project site or the office of the implementing partner, or other.

<table>
<thead>
<tr>
<th>Location of monitoring:</th>
<th>Date(s) of monitoring:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Monitoring team

<table>
<thead>
<tr>
<th>Name</th>
<th>Title/Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Persons Met (not on the team)

<table>
<thead>
<tr>
<th>Name</th>
<th>Title/Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Describe monitoring activities

Specify data collection methods used including with whom, and where, discussions, interviews, observation, document reviews etc. Submit copy of questions prepared for interviews, if any.
## Findings, recommendations and follow-up action from this multi-year workplan monitoring

<table>
<thead>
<tr>
<th>Issues to cover</th>
<th>Findings</th>
<th>Recommended Action</th>
<th>Responsible party for follow up</th>
<th>Deadline for follow up</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brief summary of progress on issues identified during last monitoring (if applicable)</td>
<td>Summarize findings related to progress on issues identified during last monitoring, if any.</td>
<td>List any recommended actions as necessary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Progress on workplan milestones</td>
<td>Summarize assessment of the workplan milestones, and the likelihood that results will be achieved on time</td>
<td>Address what is needed to achieve the planned results on time, or suggest revisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Implementation of activities</td>
<td>Systematically assess status of implementation of activities. Mention the use of additional indicators, baseline and targets, if any.</td>
<td>Address what is needed to complete planned activities on time</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obstacles or complications to implementation of activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessment of implementing partner’s own monitoring of activities</td>
<td>Assess to what extent the IP is appropriately and sufficiently monitoring and managing its own performance and review relevant documentation</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Assessment of IP’s supporting documentation for UNFPA funded expenditure, and check of audit trail from IP’s records to submitted FACE forms

<table>
<thead>
<tr>
<th>If monitoring team is able to review the relevant documentation, summarise the assessment by listing the key findings.</th>
</tr>
</thead>
</table>

### Any other observations

### Distribution:

### Attachments (if any):

*List documents attached, if any:

a. Write the title of any attached documents*
### ACTIVITY REPORT

<table>
<thead>
<tr>
<th>Programme</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No. Fund Transfer</td>
<td>No. FC........ No. PA ........ tanggal..............................................................</td>
</tr>
<tr>
<td>Amount</td>
<td>Rp. ................</td>
</tr>
<tr>
<td>Implementation</td>
<td>Venue ..................................................</td>
</tr>
<tr>
<td></td>
<td>Date ..................................................</td>
</tr>
<tr>
<td>Process</td>
<td>........................................................................</td>
</tr>
<tr>
<td>Results</td>
<td>........................................................................</td>
</tr>
<tr>
<td>Action Plan</td>
<td>........................................................................</td>
</tr>
</tbody>
</table>

---

Acknowledged by

PJOK/Project Officer
Line Ministry/IP

© 2019 UNFPA

PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE
COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle

121
ANNEX XI A – BAST FORM

HANDBOOK DELIVERY CERTIFICATE
GRANTS IN FORM OF SERVICES
The Implementation of UNFPA 9th Country Programme
Fiscal Year xxxx

On this DD/MM/YY, the undersigned:

I. Name : Dr. Annette Sachs Robertson
   Position : Representative, UNFPA
   Address : Menara Thamrin Building 7th Floor, MH Thamrin St. Kav.3 – Central Jakarta

On this regard act for and on behalf of the grant provider i.e. UNFPA for the grant funded activity of the 8th Country Programme Output IDN09-Uxxx, hereinafter referred to as the FIRST PARTY

II. Name : xxx
   Position : xxx
   Address : xxx

On this regard act for and on behalf of IP’s name, hereinafter referred to as the SECOND PARTY.

The FIRST PARTY and the SECOND PARTY together hereinafter referred to as the PARTIES, hereby agree to deliver the handover of grants amounting to IDR xxx that equals to USD xxx in accordance to grant agreement number xxxxxxx with the following explanation:

a. FIRST PARTY acknowledges the provision and implementation of grant activity in form of services as follows:
<table>
<thead>
<tr>
<th>No.</th>
<th>ACTIVITY</th>
<th>VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>US$</td>
</tr>
<tr>
<td>1.</td>
<td>xxxx</td>
<td>xxx</td>
</tr>
<tr>
<td>2.</td>
<td>xxxx</td>
<td>xxx</td>
</tr>
<tr>
<td>3.</td>
<td>xxxx</td>
<td>xxx</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>xxxx</td>
</tr>
</tbody>
</table>

b. SECOND PARTY acknowledges the receipt of the aforementioned grants in point (a) that is supplemented with activity reports

c. Any supporting documents/ receipts related to the implementation of activities mentioned in point (a) shall be kept by the FIRST PARTY and the responsibilities of all activities implementation and expenses occurred are held by the FIRST PARTY

d. The currency follows the Bank Indonesia currency on DD/MM/YY which is USD 1 = Rp. xxxxx

This Handover Delivery Certificate is therefore made to be used appropriately.

First Party,  
Annette Sachs Robertson  
Representative, UNFPA

Second Party,  

Acknowledged by,

xxxxxxxx  
xxxxxxxxxxxxxxx
### ANNEX X. BAR Form

**BERITA ACARA REKONSILIASI**

**HIBAH UNFPA-BKKBN CP8 TAHUN ANGGARAN 2012**

**SATKER KEGIATAN BIDANG KBKR - BKKBN**

**BULAN JULI S/D SEPTEMBER 2012**

<table>
<thead>
<tr>
<th>No.</th>
<th>Registration Number</th>
<th>Project Name</th>
<th>Value Date</th>
<th>Total Annual Work Plan (AWP)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>713095201</td>
<td>Country Programme Eight (CP8)</td>
<td>30 April 2012</td>
<td>5,003,468.000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Programme of Cooperation between</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Government of Indonesia - UNFPA</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2011 - 2015</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Line Ministry**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DISBURSMENT JULY - SEPTEMBER</strong></td>
<td><strong>DISBURSMENT JULY - SEPTEMBER</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash</td>
<td>Goods/Services</td>
<td>Reff</td>
</tr>
<tr>
<td></td>
<td>Currency</td>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REALISASI JULI - SEPTEMBER</strong></td>
<td><strong>REALISASI JULI - SEPTEMBER</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>UANG</td>
<td>BARANG/JASA</td>
<td>Reff</td>
</tr>
<tr>
<td></td>
<td>MATA UANG</td>
<td>JUMLAH</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Keterangan:**

2. BKKBN mendapatkan alokasi tambahan anggaran (revisi - kegiatan dan penambahan kegiatan baru) sehingga total pagu anggaran setelah revisi sebesar Rp. 5,003,468,000,-

**Kepala Biro Perencanaan,**

Kepala Biro Perencanaan,

**Deputi Bidang KBKR**

Selaku Kuasa Pengguna Anggaran KBKR,

**UNFPA Representative,**

UNFPA Representative,

**Ir. Ambar Rahayu, MNS.**

Ir. Ambar Rahayu, MNS.

**Dr. Juliarto Witjaksono, AS, MGO, SpOG. (K) Fer.**

Dr. Juliarto Witjaksono, AS, MGO, SpOG. (K) Fer.

**Jose Ferarris**

Jose Ferarris
**PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE**

**COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle**

<table>
<thead>
<tr>
<th>No.</th>
<th>Registration Number</th>
<th>Project Name</th>
<th>Value Date</th>
<th>ENTITY</th>
<th>LINE MINISTRY</th>
<th>DISBURSMENT JULY - SEPTEMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total Budget Allocation</td>
<td>Eslon</td>
<td>Entity Code</td>
</tr>
<tr>
<td>1</td>
<td>71309501</td>
<td>Country Programme Right (CPR)</td>
<td>30 April 2012</td>
<td>5,003,468,000</td>
<td>Depuhi KBRR</td>
<td>068.01.649505</td>
</tr>
</tbody>
</table>

**SATUAN KERJA**

<table>
<thead>
<tr>
<th>No.</th>
<th>Nomor Register</th>
<th>Nama Project</th>
<th>Tanggal Hibah</th>
<th>UANG</th>
<th>BARANG/JASA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>71309501</td>
<td>Country Programme Right (CPR)</td>
<td>30 April 2012</td>
<td>5,003,468,000</td>
<td>Depuhi KBRR</td>
</tr>
</tbody>
</table>

**BERITA ACARA REKONSILIASI KEMENTERIAN/LEMBAGA DENGAN KEMENTERIAN KEUANGAN**

**BADAN KEPEMILIKAN DAN KELUARSA BERENCANA NASIONAL (BKKBN)**

**BULAN JULI 30 SEPTEMBER 2012**

<table>
<thead>
<tr>
<th>No.</th>
<th>Nomor Register</th>
<th>Nama Project</th>
<th>Tanggal Hibah</th>
<th>SATUAN KERJA</th>
<th>BARANG/JASA</th>
<th>UANG</th>
<th>BARANG/JASA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>71309501</td>
<td>Country Programme Right (CPR)</td>
<td>30 April 2012</td>
<td>5,003,468,000</td>
<td>Depuhi KBRR</td>
<td>068.01.649505</td>
<td>Rupiah</td>
</tr>
</tbody>
</table>

**DIJU**

<table>
<thead>
<tr>
<th>No.</th>
<th>Nomor Register</th>
<th>Nama Project</th>
<th>Tanggal Hibah</th>
<th>SATUAN KERJA</th>
<th>BARANG/JASA</th>
<th>UANG</th>
<th>BARANG/JASA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>71309501</td>
<td>Country Programme Right (CPR)</td>
<td>30 April 2012</td>
<td>5,003,468,000</td>
<td>Depuhi KBRR</td>
<td>068.01.649505</td>
<td>Rupiah</td>
</tr>
</tbody>
</table>

**PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE**

**COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle**

125
### FACE Form

**Funding Authorization and Certificate of Expenditures**

<table>
<thead>
<tr>
<th>Country/Division</th>
<th>Indonesia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Code &amp; Description</td>
<td></td>
</tr>
<tr>
<td>Implementing Agency Code</td>
<td></td>
</tr>
<tr>
<td>Type of Request</td>
<td></td>
</tr>
<tr>
<td>Implementing Partner</td>
<td></td>
</tr>
<tr>
<td>Currency</td>
<td>Rupiah</td>
</tr>
</tbody>
</table>

### Reporting

<table>
<thead>
<tr>
<th>Authorised Amount</th>
<th>Actual Project Expenditure</th>
<th>New Request Period &amp; Amount</th>
<th>Outstanding Authorised Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feb 3 months</td>
<td>previous 3 months</td>
<td>March end of month</td>
<td>3 month in advance</td>
</tr>
<tr>
<td>Activity ID</td>
<td>Fund</td>
<td>Account</td>
<td>A</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Certification

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

1. The actual expenditures for the period stated herein have been disbursed in accordance with the AWP/CPAP and previously approved detailed cost estimates. The detailed accounting documents for these expenditures can be made available for examination, whenever required.

*NOTES:* The shaded areas to be completed by the UNFPA and non-shaded areas to be completed by the counterpart.

### FOR AGENT USE ONLY

- FOR UNFPA
  - Approved by:
  - Name: Dr. Annette Sachs Robertson
  - Title: Representative
  - Date: ____________________

- FOR UNFPA (GEO ONLY)
  - New Funding Release
    - ATLAS Activity ID: 0
    - Fund: 0
    - Amount: 0

- FOR UNFPA (GEO ONLY)
  - New Request Period & Amount
    - Outstanding Authorised Amount
      - Activity ID
      - Fund
      - Amount
      - 3 month in advance
      - 3 month in advance
# ANNEX XII. PROOF OF EXPENDITURES

## SAMPLE AND SUPPORTING DOCUMENT(S)

<table>
<thead>
<tr>
<th>Meetings/ Workshops/ Trainings</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Meetings/ Workshops</strong></td>
<td>✓ Terms of Reference of Meetings/ Workshops including approved budget.</td>
</tr>
<tr>
<td></td>
<td>✓ Attendee list signed by the participants</td>
</tr>
<tr>
<td></td>
<td>✓ Minutes of the Meeting/ Workshops report.</td>
</tr>
<tr>
<td></td>
<td>✓ Document related to the procurement of the venue (room rental and catering) in accordance with prevailing regulations.</td>
</tr>
<tr>
<td></td>
<td>✓ Invoice/ Bill/ Receipt/ Proof of Payment (signed or valid computerized, dated, name of the payee, total unit(s), price per unit and total payment). For reimbursement of plane tickets make sure that the submitted tickets are valid and matched the passenger manifest from the airlines.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allowance for expert speakers/ facilitators/ translators/ recorder of the minutes of a meeting, etc.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allowance for expert speakers/ facilitators/ translators/ recorder of the minutes of a meeting, etc.</strong></td>
<td>✓ Terms of Reference of Meetings/ Workshops including approved budget.</td>
</tr>
<tr>
<td></td>
<td>✓ Curriculum Vitae/Bio data if the person has to undergo contract processing procedures.</td>
</tr>
<tr>
<td></td>
<td>✓ Invoice/ Bill/ Receipt/ Proof of Payment by either cash or bank transfer (signed receipt if by cash, valid transfer bank transfer slip if by bank transfer, dated, name of the payee, total unit(s), price per unit and total payment).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wages/ Salaries</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Wages/ Salaries</strong></td>
<td>✓ Documentation of the recruitment process, including the job advertisements, list of applicants, interviews, and results of written test in accordance with the requirements (archived).</td>
</tr>
<tr>
<td></td>
<td>✓ Signed staff contracts describing duration of assignments, amount of salaries and allowances (if applicable).</td>
</tr>
<tr>
<td></td>
<td>✓ Monthly attendance lists signed by the staff and his/ her superiors.</td>
</tr>
<tr>
<td></td>
<td>✓ Payment slip/ salary slips signed by the staff stating the date, staff’s name, position, amount of payment and total working days (in the case of daily wages).</td>
</tr>
<tr>
<td></td>
<td>✓ Wage/ salary shall correspond to the signed employment contract and still in force.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Travel</th>
<th>ToR or invitation(s) must be attached</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public transportation</strong></td>
<td>✓ Travel authorization form that has been approved.</td>
</tr>
<tr>
<td></td>
<td>✓ Travel report stating the location, distance, time, purpose and outcome.</td>
</tr>
<tr>
<td></td>
<td>✓ Invoice/ Bill/ Receipt/ Proof of Payment or original ticket from the transportation company.</td>
</tr>
<tr>
<td></td>
<td>Requirements</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| **Vehicle rental (long term)** | ✓ Documentation related to the selection process of vehicle rental company (quoted rate, summary of the selection process, etc.).  
   ✓ Lease agreement  
   ✓ Invoice/ Bill/ Receipt/ Proof of Payment from the vehicle rental company (signed, dated, name of payee, total units, price per unit and total payment). |
| **Vehicle rental (short term)** | ✓ Travel authorization form that has been approved.  
   ✓ Travel report stating the location, distance, time, purpose and outcome.  
   ✓ Invoice/ Bill/ Receipt/ Proof of Payment from the vehicle rental company (signed, dated, name of payee, total units, price per unit and total payment). |
| **Air travel**             | ✓ Travel authorization form that has been approved.  
   ✓ Travel report stating the location, distance, time, purpose and outcome.  
   ✓ Ticket, boarding pass, and proof of payment of airport tax  
   ✓ Invoice/ Bill/ Receipt/ Proof of Payment from the transportation company (valid computerized or signed manually, dated, name of payee, total units, price per unit and total payment). |
| **Travel allowance (Perdiem)** | ✓ The amount of travel allowance shall correspond to the prevailing standard unit cost.  
   ✓ Travel authorization form that has been approved by his/her supervisor.  
   ✓ Travel report stating the location, time, purpose and outcome.  
   ✓ Business traveler receipt perdiem. |
| **Fuel cost (private and rental vehicle)** | ✓ Travel authorization form that has been approved.  
   ✓ Travel report stating the location, distance, time, purpose and outcome.  
   ✓ Receipt of fuel purchase from the petrol station, with date and signed by the recipient/valid computerized, license plate of the vehicle filled with fuel, distance. |
| **Office Supplies and Equipment** |  |
| **Office lease** | ✓ Documentation related to the selection process in accordance with the prevailing regulations.  
   ✓ Lease agreement document from the legal owner, signed with stamp duty.  
   ✓ Invoice/ Bill/ Receipt/ Proof of Payment from the transportation company (signed, dated, name of payee, total units, price per unit and total payment). |
| **Purchase of durable goods and furniture** | ✓ Documentation related to the selection process, including quoted bid, number of bids received, selection process in accordance with the prevailing procurement regulation.  
✓ Invoice/Bill/Receipt/Proof of Payment from the transportation company (signed, dated, name of payee, total units, price per unit and total payment).  
✓ Equipment and serial numbers of electronic and information equipment (computer etc.) must be documented in the list of inventory, which will be reported in form C. |
| **Computer lease** | ✓ Invoice/Bill/Receipt/Proof of Payment from the leasing company (signed, dated, name of payee, total units, price per unit and total payment).  
✓ Avoid late payment since fine for such a delay will not be borne by the project, unless there is a delay in the delivery of funds for the activities. |
| **Utilities (Electricity, Water and Telephone)** | ✓ Invoice/Bill/Receipt/Proof of Payment from the transportation company (valid computerized or manually signed, dated, name of payee, total units, price per unit and total payment).  
✓ Avoid late payment since fine for such a delay will not be borne by the project, unless there is a delay in the delivery of funds for the activities. |
ANNEX XIII. Spot Check Work Plan Example

**Spot Check Work Plan**

*This is a minimum required template. It may be modified by agencies.*

<table>
<thead>
<tr>
<th>Programme title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project title:</td>
</tr>
<tr>
<td>Name of IP:</td>
</tr>
<tr>
<td>Location of IP/programme:</td>
</tr>
<tr>
<td>IP contact person and position:</td>
</tr>
<tr>
<td>Start/end date of spot check (dd/mm/yyyy – dd/mm/yyyy):</td>
</tr>
<tr>
<td>Dates covered by FACE form selected for testing (dd/mm/yyyy – dd/mm/yyyy):</td>
</tr>
<tr>
<td>Date of last spot check (dd/mm/yyyy – dd/mm/yyyy):</td>
</tr>
<tr>
<td>Member(s) of the spot check team (Name, designation, section/organization):</td>
</tr>
<tr>
<td>IP staff whom the spot check team met and worked with during the spot check (names and titles):</td>
</tr>
</tbody>
</table>

**Internal Controls:** Complete the following table covering specific procedures regarding internal controls.

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Compare documentation obtained describing the IP’s financial management internal controls against the most recent micro assessment from the corresponding programme cycle. Document any changes or inconsistencies identified.</td>
</tr>
<tr>
<td>2</td>
<td>Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified.</td>
</tr>
</tbody>
</table>
**Sample of Expenditures:** Complete the following table for details related to each sample

| Sample expenditure description and voucher number | Sample expenditure amount reported | Documentation exists to support expenditure in accordance with IP’s applicable rules and procedures and agreements with the agency? (Y/N) | Activity is related to expenditure in accordance with work plan? (Y/N) | Expenditure has been reviewed and approved in accordance with IP’s applicable rules and procedures and agreements with the agency? (Y/N) | Expenditure was reflected on a certified FACE form submitted to the agency and in IP’s accounting records and bank statement? (Y/N) | Supporting documents are stamped ‘PAID from XXX grant’, indicating which agency funded the transaction? (Y/N) | FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks)? (Y/N) | Price paid for goods or services against United Nations agreed standard rates (if readily available) | Comment/finding |
|-------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
|                                                 |                                 |                                                                                                |                                                                   |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |
|                                                 |                                 |                                                                                                |                                                                   |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |
| Total sample expenditures:                      |                                 |                                                                                                |                                                                   |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |
| Total expenditures reported on FACE forms during period under spot check: |                                 |                                                                                                |                                                                   |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |
| Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms during period under spot check) |                                 |                                                                                                |                                                                   |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |                                                                                                |
ANNEX XIV. INTERNAL CONTROL

FINANCIAL PROCEDURE

This procedure is prepared to serve as a basic reference for the Implementing Partners (IP). Its implementation will be adjusted in accordance with the policy of each Implementing Partners with regard to their respective internal control mechanism.

Main Duties and Functions of the Relevant Staff

Program Coordinators

PJOK (Penanggung Jawab Operasional Kegiatan, Person in Charge of Operational Activities)

1. The official in charge of expenditure and procurement of goods and services.
2. Supervising the works of PUMK and the FAA on financial management.
4. Reviewing financial and FACE report (Funding Authorization and Certificate of Expenditure) before giving its endorsement.

PUMK (Penanggung Jawab Uang Muka Kegiatan, Person in Charge of Advance Payment for the Activities)

1. In charge of assets in the form of cash, bank (cheque) and current assets, and is responsible for depositing such assets.
3. Realizing payments by issuing cheques and cash payment in accordance with a valid instruction from the authorized officials.
4. Reviewing financial and FACE report (Funding authorization and certificate of expenditure) before endorsing.
5. Performing a surprise petty cash count.

FAA (Finance & Administrative Assistant)

1. Reviewing the validity and accuracy of received financial documents.
2. Preparing proof of bank/ cash receipt and proof of bank/ cash expenditure.
3. Reviewing and verifying accountability report on advance payment.
4. Monitoring the utilization of advance payment including the duration of its circulation.
5. Recording all transactions in accordance with the accepted accounting procedures.
7. Maintaining a limited petty cash for office operations.
8. Filing all proofs and bookkeeping documents in a neat and orderly manner.

1. **PROCEDURE FOR RECEIVING MONEY**

<table>
<thead>
<tr>
<th>No.</th>
<th>Method of Control</th>
<th>Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>IP shall open a special account to receive UNFPA grants.</td>
<td>To facilitate the monitoring and accountability of received fund.</td>
</tr>
<tr>
<td>2.</td>
<td>Received fund must be deposited before 30 days to IP’s bank account.</td>
<td>1. To prevent an unauthorized use of received fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. To improve the efficiency of management of received fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. To facilitate the accountability of transactions of received fund.</td>
</tr>
<tr>
<td>3.</td>
<td>Voucher made/prepared by the FAA</td>
<td>To maintain the independence of supervisory function and avoiding conflict of interest in implementing supervisory activity on transaction related to received fund.</td>
</tr>
<tr>
<td>4.</td>
<td>Received cash fund shall be stored in a lockable cashbox with a restricted access.</td>
<td>1. To prevent the mixing of program’s fund and private fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. To ensure the security of the fund</td>
</tr>
<tr>
<td>5.</td>
<td>Performing a periodic surprise petty cash count.</td>
<td>To ensure that the petty cash management is carried out in accordance with the prevailing procedure and policy.</td>
</tr>
<tr>
<td>6.</td>
<td>Preparing a Bank Reconciliation Report</td>
<td>1. To reconcile bank balances on transactions carried out by the bank as an external party.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. To review the accuracy of bank record.</td>
</tr>
</tbody>
</table>
FLOW 01
FLOWCHART ON RECEIVING MONEY
Executor: FAA

Remarks:
Rp : Cash Money
BPnB : Proof of Bank Receipt
BB : Bank’s Book
JU : General Journal
2. PROCEDURE FOR WITHDRAWING MONEY FROM THE BANK

The Internal Control System on Withdrawing Money from the Bank is applied as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Method of Control</th>
<th>Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Using numbered voucher</td>
<td>To facilitate the access and tracing back to the archives.</td>
</tr>
<tr>
<td>2.</td>
<td>Voucher will be prepared by the FAA and endorsed by PUMK</td>
<td>To maintain a separation of authority and avoiding conflict of interest in implementing supervisory activity on transaction related to withdrawing money from the bank.</td>
</tr>
<tr>
<td>3.</td>
<td>All endorsement columns must be filled out in accordance with the prevailing procedure and policy.</td>
<td>1. To prevent an unauthorized withdrawal of fund. 2. To ensure the validity of transaction related to fund withdrawal from the bank.</td>
</tr>
<tr>
<td>4.</td>
<td>The recipient column on each Bilyet Giro (and specifically a cheque) issued must be filled with name of the recipient, it shall not be left blank, and “pay to the bearer” must be crossed.</td>
<td>To ensure that the fund withdrawn from the bank will be received by the intended recipient.</td>
</tr>
<tr>
<td>5.</td>
<td>Withdrawal of fund must be jointly approved by at least 2 persons, in accordance with the provisions set forth in the LoU.</td>
<td>To ensure a crosscheck for each fund withdrawn from the bank.</td>
</tr>
<tr>
<td>6.</td>
<td>Cheque must be affixed with its nominal value before endorsement.</td>
<td>To prevent a withdrawal of fund beyond the intended amount.</td>
</tr>
<tr>
<td>7.</td>
<td>Affix the stamp “LUNAS” (PAID) on the form and on the supporting proof of payment for each fund withdrawn from the bank that has been paid.</td>
<td>To prevent the occurrence of double payment for a single transaction from the same bank.</td>
</tr>
</tbody>
</table>
FLOW 02
FLOWCHART ON WITHDRAWING MONEY FROM THE BANK
EXECUTOR: FAA

1. APPLICANT
   - Proof of Transaction

2. BPGb
   - Bilyet Giro/Cheque
     - BB

3. Request authorization for Cheque & BPGb:
   - 1. PJOK
   - 2. PUMK

4. Bilyet Giro/Cheque
   - APPLICANT

   BPGb
   - Proof of transaction, copy of the cheque
     - General Journal, Ledger

Remarks:
BPGb : Proof of Bank Withdrawal
BB : Bank's Book
JU : General Journal
<table>
<thead>
<tr>
<th>No.</th>
<th>Details of Activities</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Obtain Proof of Transaction from the Applicant</td>
<td>Proof of Transaction may be in the form of receipts, notes/invoices, proposal of activities, etc.</td>
</tr>
<tr>
<td>2.</td>
<td>Preparing Proof of Bank Withdrawal (BPgB) in 1 bundle and recording it in the Bank’s Book (BB).</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Submitting the BPgB and requesting a cheque from PUMK. The Cheque and BPgB must be endorsed by PJOK and PUMK.</td>
<td>The BG/cheque must be signed by at least two authorized officials in accordance with the provisions set forth in the LoU.</td>
</tr>
<tr>
<td>4.</td>
<td>Hand over the endorsed cheque to the Applicant, make a copy of the cheque and receipt for the cheque (may be attached to BPgB).</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Recording the authorized BPgB and attaching the Proofs of Transaction affixed with stamp &quot;LUNAS&quot; (PAID), attach copy of the cheque in the General Journal (JU) and in the Ledger.</td>
<td></td>
</tr>
</tbody>
</table>
3. PROCEDURE FOR PETTY CASH

The procedure for petty cash is applied as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Method of Control</th>
<th>Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Using numbered voucher</td>
<td>To facilitate the access and tracing back to the archives.</td>
</tr>
<tr>
<td>2.</td>
<td>Voucher will be prepared by the FAA and endorsed by PUMK</td>
<td>To maintain a separation of authority and avoiding conflict of interest in implementing supervisory activity on transaction related to withdrawing money from the bank.</td>
</tr>
</tbody>
</table>
| 3.  | All endorsement columns must be filled out in accordance with the prevailing procedure and policy. | 1. To prevent an unauthorized withdrawal of fund.  
2. To ensure the validity of transaction related to fund withdrawal from the bank.                                                                 |
| 4.  | Applying the imprest fund method.                                                 | 1. To minimize the risk of losing a large amount of fund.  
2. To facilitate the monitoring of petty cash fund.  
3. To facilitate recording/bookkeeping journal.                                                                                       |
| 5.  | Limiting petty cash withdrawal at Rp. 500,000 per transaction.                    | To prevent the risk of losing a large amount of fund.                                                                                                                                                     |
| 6.  | Separating petty cash fund from other cash fund.                                 | To facilitate the accountability of each fund.                                                                                                                                                           |
| 7.  | Petty cash fund shall be stored in a lockable cashbox with a restricted access (accessible only to the person in charge of petty cash and PUMK). | 1. Keeping the fund in a secured media.  
2. To prevent the mixing of petty cash fund and other cash fund.  
3. To facilitate the accountability of petty cash fund.                                                                                   |
| 8.  | Attaching supporting proofs in its entirety.                                    | To prevent claims of fictitious transaction.                                                                                                                                                              |
| 9.  | Affix the stamp “LUNAS” (PAID) on the voucher and on the supporting proof of payment for each withdrawal of petty cash fund that has been paid. | To prevent the occurrence of double payment for a single petty cash fund transaction.                                                                                                                    |
FLOW 03a
FLOWCHART ON ESTABLISHING PETTY CASH FUND
EXECUTOR: FAA

1. Programme Coordinator
2. SK (Decision Letter)
3. BPgB → Cheque → BB
   - Performing the procedure for withdrawing money from a bank
4. Cheque → Rp (Cash money) → CASH BOX

Remarks:
BPgB : Proof of Bank Withdrawal
BB : Bank's Book
### Narration 03a: Narration on Establishing Petty Cash Fund
**Executor**: FAA

<table>
<thead>
<tr>
<th>No.</th>
<th>Details of Activities</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accepting the Decision Letter (SK) from the program Coordinator on Establishing Petty Cash Fund.</td>
<td>The SK sets forth the amount of imprest fund, the maximum amount allowed for withdrawal, and the minimum amount when the petty cash fund must be replenish.</td>
</tr>
<tr>
<td>2.</td>
<td>Preparing Proof of Bank Withdrawal (BPgB) in 1 bundle, the cheque and recording them in the Bank's Book (BB).</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Performing the procedure for withdrawing money from a bank and cashing a cheque.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Store money from the cashed cheque in the cash box.</td>
<td></td>
</tr>
</tbody>
</table>

### Narration 03c: Narration on Replenishing Petty Cash Fund
**Executor**: FAA

<table>
<thead>
<tr>
<th>No.</th>
<th>Details of Activities</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>When the petty cash fund reaches its minimum balance where it must be replenished, then all Proof of Petty Cash Withdrawal (BPKK) must be taken out from the archive and recapitulated.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Preparing a recapitulation of Petty Cash Withdrawal (RPKK) in duplicate.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Requesting a written endorsement from PUMK.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Performing the procedure for withdrawing money from a bank.</td>
<td></td>
</tr>
</tbody>
</table>
| 5.  | - Cashing a cheque and keeping the money in the cash box.  
- Filing RPKK-2  
- Recording RPKK-1 in the General Journal and in the Ledger. | |
FLOW 03b
FLOWCHART ON PETTY CASH WITHDRAWAL
EXECUTOR: FAA

1. APPLICANT
   → Proof of Transaction
   ↓
   ↓
   BPKK
   Bilyet Giro/ Cheque → BKKc

2. Request authorization from:
   1. PJOK
   2. PUMK

3. Filing BPKK and Proof of Transaction up to replenishment of petty cash fund.
   ↓
   ↓
   Rp
   APPLICANT

Remarks:
BPKK : Proof of Petty Cash Withdrawal
BKKc : Petty cash Book
4. **ADVANCE PAYMENT FROM THE BANK**

The Internal Control System on Advance Payment from the Bank is applied as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Method of Control</th>
<th>Objectives</th>
</tr>
</thead>
</table>
| 1.  | Establishing Policy  
   a. Restricting the disbursement of advance payment to Applicant who has yet to submit an accountability report for previous advance payment.  
   b. Stipulating a time limit for submitting an accountability report (not more than 2 weeks)                                                                 | a. To prevent any prolonged delay in submitting the accountability report for advance payment.  
   b. To prevent a misappropriation of advance payment.                                                                                                                                                   |
| 2.  | Appointing an official to approve the withdrawal of advance payment from the bank.                                                                                                                                  | 1. To prevent an illegal withdrawal of fund.  
   2. To ensure the validity of transaction with regard to the withdrawal of advance payment from the bank.                                                                                           |
| 3.  | An obligation to prepare the Accountability Report on Advance Payment by the Applicant (SPJ).                                                                                                                   | 1. To facilitate the process of monitoring advance payment utilization.  
   2. As an evidence of accounting bookkeeping.                                                                                                                                                           |
| 4.  | Attaching supporting proofs in its entirety.                                                                                                                                                                      | To prevent claims of fictitious transaction.                                                                                                                                                               |
| 5.  | Affix the stamp “LUNAS” (PAID) on the voucher and on the supporting proof of payment for each withdrawal related to advance payment.                                                                               | To prevent the occurrence of double payment for a single advance payment transaction.                                                                                                                        |
FLOW 04a
PROCEDURE FOR ADVANCE PAYMENT FROM THE BANK
EXECUTOR: FAA

Remark:
BUM : Receipt for Advance Payment
BPgB : Proof of Bank Withdrawal
### Narration 04a: Narration on Advance Payment Application from the Bank

**Executor:** FAA

<table>
<thead>
<tr>
<th>No.</th>
<th>Details of Activities</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accepting Receipt for Advance Payment (BUM) in duplicate from the Applicant, after it has been approved by PJOM and PUMK.</td>
<td>Attaching TOR and budget</td>
</tr>
<tr>
<td>2.</td>
<td>Preparing Proof of Bank Withdrawal (BPgB) in 1 bundle and recording it in the Bank’s Book (BB).</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Withdrawing money from the Bank</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Hand over cash to the Applicant</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Recording BPgB and BUM-2 in the General Journal and in the Ledger</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Filing BUM-1 up to Advance Payment Accountability Report</td>
<td></td>
</tr>
</tbody>
</table>
Remark:

SPJ : 
BUM : Advance Payment Receipt
BT : Proof of Transaction

Flow 04b
PROCEDURE FOR ADVANCE PAYMENT FROM THE BANK
B. ACCOUNTABILITY

APPLICANT

SPJ

Proof of Transaction (BT)

BUM 1

BT < BUM

APPLICANT

Performing the procedure for receiving money

Rp (uang tunai)

BT = BUM

APPLICANT

Performing the procedure for disbursing money according to the amount that still must be paid

Rp (cash money)

BT > BUM

APPLICANT

Bukti Transaksi (BT)

Recording in the General Journal, Ledger and Control Book for Advance Payment
## Narration 04b: Narration on Accountability for Advance Payment from the Bank

**Executor**: FAA

<table>
<thead>
<tr>
<th>No.</th>
<th>Details of Activities</th>
<th>Remarks</th>
</tr>
</thead>
</table>
| 1.  | • Accepting Accountability Report for Advance Payment (SPJ) in 1 bundle and Proof of Transaction (BT) from the Applicant  
• Reviewing the conformance between BUM-1 with SPJ and BT from the Applicant                                                                                                         |         |
| 2.  | • If BT<BUM, receive the balance of advance payment from the Applicant and performing the procedure for receiving money.  
• If BT=BUM, go straight to no.3  
• If BT>BUM, Performing the procedure for disbursing money according to the amount that still must be paid                                                        |         |
| 3.  | Recording in the General Journal, Ledger and Control Book for Advance Payment                                                                                                                                              |         |
ANNEX XV. **Guidance for Bookkeeping and Financial Forms**

**Guidance for Bookkeeping**

Accounting cycle is a step by step process in recording, classification or grouping and summarizing of financial transactions. The results of this process is financial report and can be used in the preparation of FACE form and other reports such as Form D and E.

Accounting cycle for UNFPA programme follow the FACE’s quarterly cycle. So that at the end of the quarter, all the books are closed, the general journal, general ledger are summarized and the balances are feed into FACE form. The balance of bank books, cash book, OFA and advances are carried over to the next quarter.

**Sequence of accounting cycle**

A. **Analyse and record the transaction to general journal.** The general journal format as below:

<table>
<thead>
<tr>
<th>IP: Biro Pusat Statistik</th>
</tr>
</thead>
<tbody>
<tr>
<td>Periode Pelaporan: 1 January - 31 Maret 2014 (kuartal 1)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tanggul</th>
<th>Payee</th>
<th>Jumlah</th>
<th>Code Pendapatan</th>
<th>No. ref.</th>
<th>Voucher</th>
<th>Project ID</th>
<th>Activity</th>
<th>Bank</th>
<th>For-Kend</th>
<th>OFA</th>
<th>Uang Muka</th>
<th>Dana Program</th>
<th>Keterangan</th>
<th>Saldo Danape</th>
<th>Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

[Note 1] Semua voucher dinomerisecara berurut
[Note 2] Gunakan kode mata anggaran
[Note 3] Jumlah total harus sama dengan saldo bank di rekening koran/buku tabungan
[Note 4] Total harus sama dengan saldo kas aktual
[Note 5] Uang muka tidak diperhitungkan sebagai biaya
[Note 6] Pengeluaran yang tidak bersifat uang muka

To record the incoming fund from UNFPA and OFA refund use the double entry as follow:

Receive fund/advance

Debit Bank

Credit OFA
Refund OFA
Debit OFA
Credit Bank

Journal entry example:
1. 5 January 2014: Refund the OFA 2013 balance amounting of Rp 49,000,000.
2. 15 January 2014: Receive the Q12014 advance (1st quarter 2014) Rp 100,000,000

Payment by bank, petty cash or activity advances, are recorded by double entry as follow:
3. 16 January 2014: Advance for activity 1 output IDN8U717 activity 73 Database Training IDR 50,000,000, account code 74605 (prepaid Project Expenses)

Journal: Dr Advance no.1 50,000,000
Cr Bank 50,000,000

4. 17 January 2014: Open a Petty cash Rp 5,000,000.

Journal: Dr Petty Cash 5,000,000
Cr Bank 5,000,000
5. 17 January 2014: Purchase stationaries IDR 300,000 by petty cash. Charged to activity 02, account code 72505.

Journal: Dr ATK 300,000
Cr. Kas Kecil 300,000

6. 25 January 2014: Advance no. 1 liquidation report: Expenditures for Database Training IDR 45,000,000, account code 75709, advance balance IDR 5,000,000 was transferred to the bank.

Journal: Dr Bank 5,000,000
Dr Database Training 45,000,000
Cr Advance no. 1 50,000,000

7. 31 January 2014: Salary FAA IDR 4,500,000 (account code 71450)

Journal: Dr. Salary FAA 4,500,000
Cr Bank 4,500,000

Journal entries for above transactions are as below:

Note:
Advance settlement is recorded by credit the advance then charge the expenditures. The advance balance, if any, is deposited to the bank and become part of the advance accountability report.
B. Posting is classifying the journal entries to ledger by account code.

Each transaction is classified by account and activity code according to the workplan format and FACE in order to ease the FACE preparation.

Below is the journal entries posting from general journal to ledger:

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
<td>50,000,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5-Jan-14</td>
<td>BPgB01/14</td>
<td>UNFPA</td>
<td>Pengembalian Sisa OFA 2013</td>
<td>49,000,000.00</td>
<td>1,000,000.00</td>
<td></td>
</tr>
<tr>
<td>15-Jan-14</td>
<td>BPnB01/14</td>
<td>UNFPA</td>
<td>Advance Q114</td>
<td>100,000,000.00</td>
<td></td>
<td>101,000,000.00</td>
</tr>
<tr>
<td>16-Jan-14</td>
<td>BPgB02/14</td>
<td>Susi</td>
<td>Uang Muka no. 1 (Training Baseline)</td>
<td>50,000,000.00</td>
<td>51,000,000.00</td>
<td></td>
</tr>
<tr>
<td>17-Jan-14</td>
<td>BPgB03/14</td>
<td>Andry</td>
<td>Pembentukan Petty Cash</td>
<td>5,000,000.00</td>
<td>46,000,000.00</td>
<td></td>
</tr>
<tr>
<td>25-Jan-14</td>
<td>BPnB02/14</td>
<td>Susi</td>
<td>SPJ UM no.1 Training Baseline</td>
<td>5,000,000.00</td>
<td>51,000,000.00</td>
<td></td>
</tr>
<tr>
<td>31-Jan-14</td>
<td>BPgB04/14</td>
<td>Andry</td>
<td>Gaji bulan January 14</td>
<td>4,500,000.00</td>
<td>46,500,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Total 105,000,000.00 108,500,000.00 46,500,000.00

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
<td>(50,000,000.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5-Jan-14</td>
<td>BPgB01/14</td>
<td>UNFPA</td>
<td>Pengembalian Sisa OFA 2013</td>
<td>49,000,000.00</td>
<td>(1,000,000.00)</td>
<td></td>
</tr>
<tr>
<td>15-Jan-14</td>
<td>BPnB01/14</td>
<td>UNFPA</td>
<td>Advance Q114</td>
<td>100,000,000.00</td>
<td>(101,000,000.00)</td>
<td></td>
</tr>
</tbody>
</table>

Total 49,000,000.00 100,000,000.00 (101,000,000.00)

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16-Jan-14</td>
<td>BPgB02/14</td>
<td>Susi</td>
<td>Uang Muka no. 1 (Training Baseline)</td>
<td>50,000,000.00</td>
<td>50,000,000.00</td>
<td></td>
</tr>
<tr>
<td>25-Jan-14</td>
<td>BPnB02/14</td>
<td>Susi</td>
<td>SPJ UM no.1 Training Baseline</td>
<td>50,000,000.00</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

Total 50,000,000.00 50,000,000.00 -
### Proyek: IDN8U717
#### Activity: Petty Cash

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4-Jan-14</td>
<td>BPgB03/14</td>
<td>Andry</td>
<td>Pembentukan Petty Cash</td>
<td>5,000,000.00</td>
<td>5,000,000.00</td>
<td></td>
</tr>
<tr>
<td>17-Jan-14</td>
<td>BPgKK01/14</td>
<td>Fina</td>
<td>ATK</td>
<td>300,000.00</td>
<td>4,700,000.00</td>
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<td>300,000.00</td>
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</table>

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### Proyek: IDN8U717
#### Activity: 2

<table>
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<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4-Jan-14</td>
<td>BPgB03/14</td>
<td>Andry</td>
<td>ATK</td>
<td>300,000.00</td>
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### Proyek: IDN8U717
#### Activity: 73

<table>
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<th>Kredit</th>
<th>Saldo</th>
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<tbody>
<tr>
<td>25-Jan-14</td>
<td>BPnB02/14</td>
<td>Susi</td>
<td>SPJ UM no.1 Training Baseline</td>
<td>45,000,000.00</td>
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### Proyek: IDN8U717
#### Activity: 1

<table>
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<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>31-Jan-14</td>
<td>BPgB04/14</td>
<td>Andry</td>
<td>Gaji bulan January 14</td>
<td>4,500,000.00</td>
<td>4,500,000.00</td>
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<td>Total</td>
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<td>4,500,000.00</td>
<td>4,500,000.00</td>
<td>4,500,000.00</td>
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</tbody>
</table>

*This amount moved to FACE lines*
C. Balances summary for each account code for all expenditures with 7xxxx series except for 74605, quarterly balance is sum up and closed. The total ending balance is moved from ledger to FACE column B, therefore:

Total amount GL column E (biaya kegiatan) = Total amount FACE column B (Actual Project Expenditures)

D. In quarter basis, close the ledger for expenditures that listed in GL column E. After the balance is zero, the ledger table is open for the next period. Contoh penutupan buku besar:

Proyek: IDN8U717
Activity: 2
Account: 72505

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Jan-14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>4-Jan-14</td>
<td>Bpg803/14</td>
<td>Andry</td>
<td>ATK</td>
<td>300,000.00</td>
<td>300,000.00</td>
<td></td>
</tr>
<tr>
<td>31-Mar-14</td>
<td></td>
<td></td>
<td>Penutupan buku kuartal 1</td>
<td>300,000.00</td>
<td></td>
<td>300,000.00</td>
</tr>
</tbody>
</table>

Total: 300,000.00 300,000.00 -
Likewise, general journal also closed in the column E, the balance is zeroed and the next period is open.:
**ANNEX XVB. Contoh Format dan Petunjuk Pembukuan**

**Implementing Partner:**

<table>
<thead>
<tr>
<th></th>
<th>Voucher Penerimaan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nomor Proyek:</td>
<td></td>
</tr>
<tr>
<td>Nomor Voucher:</td>
<td></td>
</tr>
<tr>
<td>Tanggal:</td>
<td></td>
</tr>
<tr>
<td>Nama Penerima:</td>
<td></td>
</tr>
<tr>
<td>Jumlah:</td>
<td>Rp.</td>
</tr>
</tbody>
</table>

Tujuan transaksi

- [ ] Uang Muka
- [ ] Pembayaran Barang & Jasa
- [ ] Pertanggungjawaban Uang Muka

Cara Pembayaran

- [ ] Cek No.:  
- [ ] Transfer No.:  
- [ ] Kas/tunai

<table>
<thead>
<tr>
<th>No.</th>
<th>Keterangan</th>
<th>Account</th>
<th>Activity</th>
<th>Jumlah</th>
</tr>
</thead>
</table>

**Disiapkan:**

FAA

**Diperiksa & Diterima:**

PUMK

**Disetujui:**

PJOK

**Dibayar:**


**Implementing Partner:**

### Voucher Pembayaran

<table>
<thead>
<tr>
<th>No.</th>
<th>Keterangan</th>
<th>Account</th>
<th>Activity</th>
<th>Jumlah</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**Tujuan Transaksi**
- Uang Muka
- Pembayaran Barang & Jasa
- Pertanggungjawaban Uang Muka

**Cara Pembayaran**
- Cek
- Transfer
- Kas/Tunai

<table>
<thead>
<tr>
<th>No. Account</th>
<th>Activity</th>
<th>Jumlah</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**Disiapkan:**
- FAA

**Diperiksa & Dibayar :**
- PUMK

**Disetujui :**
- PJOK

**Diterima :**

**Implementing Partner:**

<table>
<thead>
<tr>
<th>Voucher Pembayaran Kas Kecil</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Keterangan</th>
<th>Account</th>
<th>Activity</th>
<th>Jumlah</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**TOTAL:** -

Disiapkan: FAA

Diperiksa: PUMK

Diterima:  

**Nomer Proyek:**

**Nomer Voucher:**  
**Tanggal:**

**Nama Penerima Pembayaran:**  
**Jumlah:** Rp.
### Funding Authorization and Certificate of Expenditure

<table>
<thead>
<tr>
<th>Country/Division: Indonesia</th>
<th>UNFPA Coding</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme Code &amp; Title (as appropriate):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project and Description:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Implementing Agency Code:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Responsible Officer of UNFPA:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Implementing Partner:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Currency: IDR</td>
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### REPORTING

<table>
<thead>
<tr>
<th>Activity and Duration</th>
<th>UNFPA Coding</th>
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</tbody>
</table>

### REQUESTS / AUTHORIZATIONS

<table>
<thead>
<tr>
<th>Authorised Amount</th>
<th>Actual Project Expenditure</th>
<th>Expenditures accepted by Agency</th>
<th>Balance</th>
<th>Non-Reimbursed Period &amp; Amount</th>
<th>Authorized Amount</th>
<th>Outstanding Authorised Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Date</td>
<td>Date</td>
<td>Date</td>
<td>Date</td>
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<td>Date</td>
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<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D = A - C</td>
<td>E</td>
<td>F</td>
<td>G = D + F</td>
</tr>
</tbody>
</table>

### CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- [ ] Direct Cash Transfer (DCT)
- [ ] Direct Payment

<table>
<thead>
<tr>
<th>Date Submitted</th>
<th>Authorized Officer of IP</th>
<th>Title:</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

### FOR UNFPA USE ONLY

<table>
<thead>
<tr>
<th>ATLAS Activity ID</th>
<th>Fund Amount</th>
</tr>
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<tbody>
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</table>

### FOR AGENCY USE ONLY

<table>
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<th>UNFPA Coding</th>
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<tbody>
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</table>

### NOTES

- The funding requirement shown represents estimated expenditures as per AWP/CPAP and previously approved cost estimates.
- The actual expenditures for the period stated herein have been disbursed in accordance with the AWP/CPAP and previously approved cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of disbursement of funds.

<table>
<thead>
<tr>
<th>Submitted to</th>
<th>Reviewed by</th>
</tr>
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<tbody>
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</table>

### FOR UNFPA

<table>
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<th>UNFPA Coding</th>
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### Jurnal Umum

#### Periode Pelaporan:

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<tr>
<th>Tanggal</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Cara Pembayaran</th>
<th>No. ref. Voucher</th>
<th>Project ID</th>
<th>Activity</th>
<th>Kode Akan</th>
<th>Bank</th>
<th>Kas Kecil</th>
<th>OFA</th>
<th>Uang Muka</th>
<th>Biaya Kegiatan</th>
<th>Kontrol Saldo</th>
<th>Dokumen Pendukung</th>
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#### Notes:

- **Note 1**: Semua voucher dinomori secara berurut
- **Note 2**: Gunakan kode mata anggaran
- **Note 3**: Jumlah total harus sama dengan saldo bank di rekening koran/buku tabungan
- **Note 4**: Total harus sama dengan saldo kas aktif
- **Note 5**: Saldo normal OFA kredit, OFA = total bank + Kas Kecil + Uang Muka + Biaya Kegiatan
- **Note 6**: Uang muka tidak diperhitungkan sebagai biaya
- **Note 7**: Pengeluaran yang tidak bersifat uang muka

---

### Proyek:

- **Activity:**
- **Account:**

<table>
<thead>
<tr>
<th>Tanggal</th>
<th>Ref. No.</th>
<th>Payee</th>
<th>Keterangan</th>
<th>Debit</th>
<th>Kredit</th>
<th>Saldo</th>
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</table>

**Total**

- Debit
- Kredit
- Saldo

---

**PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE**

**COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle**
## Rekonsiliasi Bank

**Tanggal Pelaporan:**

<table>
<thead>
<tr>
<th>IP:</th>
<th></th>
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</table>

**Nomer Poyek:**

<table>
<thead>
<tr>
<th>Nama Proyek:</th>
<th></th>
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</table>

### Per Buku Bank

**Saldo Buku Bank**

<table>
<thead>
<tr>
<th>Penambahan</th>
<th>Pengurangan</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>: Bunga Bank</td>
<td>: Biaya Adm bank</td>
<td></td>
</tr>
<tr>
<td>: Kesalahan pencatatan buku bank</td>
<td>: Pajak bunga bank</td>
<td></td>
</tr>
</tbody>
</table>

**Penambahan**

- : Bunga Bank
- : Kesalahan pencatatan buku bank

**Pengurangan**

- : Biaya Adm bank
- : Pajak bunga bank
- : Kesalahan pencatatan buku bank

**Saldo Buku Bank setelah rekonsiliasi**

- 

### (BANK)

**Saldo rekening bank**

<table>
<thead>
<tr>
<th>Penambahan</th>
<th>Pengurangan</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>: Setoran dalam perjalanan</td>
<td>: Cek beredar</td>
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<tr>
<td>: Kesalahan pencatatan bank</td>
<td>: Kesalahan pencatatan bank</td>
<td></td>
</tr>
</tbody>
</table>

**Saldo Bank setelah rekonsiliasi**

- 

**Disiapkan Oleh:**

<p>| |</p>
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**Diperiksa:**

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**Disetujui:**

<p>| |</p>
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</table>

*Terlampir buku bank yang memperlihatkan transaksi selama periode pelaporan*
<table>
<thead>
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<th>No.</th>
<th>Tanggal</th>
<th>Deskripsi</th>
<th>Ref. No.</th>
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<th>Activity</th>
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<th>Kredit</th>
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</tbody>
</table>

Total

Saldo Akhir Kas Kecil : Rp

Dihitung Oleh

FAA

PUMK

Pemegang Kas Kecil
Notes on Financial Statements preparation:

- All reports shall include: form name, implementing agent, currency used, reporting period, project name and ID number, and delivery date of the report.
- Use the correct account and activity codes.
- Expenses/Revenue reported should conform to record in the books.
- Expenses/Revenue (excluding interest income/interest) must be actual, not less or exceed the supporting documents. IP is obligated to refund to UNFPA the ineligible expenditures which do not have valid supporting documents.
- FACE form, Form C, Form D and Form E is certified in accordance with standard UNFPA certification terms.
- The report is signed by PUMK, PJOK, Programme Coordinator and UNFPA.
- If there is any change in the authorized persons as listed in IP Agreement, IP will notify the changes in writing to UNFPA. IP Agreement amendments will be done by inserting a signatures specimen of the new officials.

Archive

- File rekening koran lengkap dan rekonsiliasi bank.
- Voucher-voucher transaksi keuangan dan dokumen pendukungnya. Dikelompokan per aktifitas per kuartal/bulanan.
- File FACE Form, Form C, Form D and Form E, and Workplan yang disetujui setiap tahun dan kuartal/bulanan/kegiatan.
- File Laporan Audit dan Follow up action setiap tahunnya.
- File Personnel: proses seleksi, kontrak kerja, PAF/evaluasi, individual workplan, daftar hadir bulanan dsb.
- LoU, surat pengangkatan (SK) dan perubahan-perubahannya.
- Laporan-laporan kegiatan.
- Arsip-arsip tersebut disimpan selama masa minimal 10 tahun.
**Advance Settlement Report**

- Advance for activity is channeled from IP to execution unit/SKPD after the request and terms of reference are approved.
- Advance settlement shall be submitted within 5-10 working days.
- Use the settlement report form/SPJ.

**Advance settlement report for meeting/Training/Workshop/Seminar**

- Receipt for honorarium resource person/moderator/fasilitator
- Attendance list and transport allowance receipt list for participants.
- Ticket original boarding pass.
- Receipt for purchasing refreshment and renting meeting room.
- Receipt for purchasing stationaries with details of items.
- Receipt for reproducing material/photocopy.
## ANNEX XVI. Account Code CP9

### Account Code CP9

**Applicable since October 2014**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Purpose</th>
</tr>
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<tbody>
<tr>
<td>71205</td>
<td>Intl Consultants-Sht Term-Tech</td>
<td>This account is used to record the cost of international consultant(s), including fee, travel, DSA and all direct consultation cost.</td>
</tr>
<tr>
<td>71305</td>
<td>Local Consult.-Sht Term-Tech</td>
<td>Account is used to record the cost of local consultant(s) (contract enclosed), note taker fee/moderator/resource person (individual)</td>
</tr>
<tr>
<td>71450</td>
<td>Salaries Implementing Partners</td>
<td>Account is designated for recording salaries/honoraria earned by personnel of UNFPA’s Implementing Partners.</td>
</tr>
<tr>
<td>71605</td>
<td>Travel Tickets-International</td>
<td>Account is used to record the cost of international tickets for overseas business travel to non-learning related events/training.</td>
</tr>
<tr>
<td>71610</td>
<td>Travel Tickets-Local</td>
<td>Account is used to record expenses for local tickets to non-learning related events/training; Local transport for local participants/moderator/note taker. In town transportation for daily operational activity shall be charged to this account.</td>
</tr>
<tr>
<td>71615</td>
<td>Daily Subsistence Allow-Intl</td>
<td>Account is used to record DSA/travel allowance for international trips to non-learning related events/activities; this account should not be used for assignment, re-assignment overseas business travel.</td>
</tr>
<tr>
<td>71620</td>
<td>Daily Subsistence Allow-Local</td>
<td>Account is used to record DSA/travel allowances for local trips to non-learning related events/activities; this account should not be used for assignment, re-assignment or repatriation travel.</td>
</tr>
<tr>
<td>71635</td>
<td>Travel - Other</td>
<td>Account is used to record terminals, visas and other travel related, incidental costs for non-learning related trips; this account should not be used for expenses associated with assignment, re-assignment or repatriation travel.</td>
</tr>
<tr>
<td>72125</td>
<td>Svc Co-Studies &amp; Research Serv</td>
<td>Account is used for recording expenses on study and research services rendered by companies; expenses for data collection, database development, monitoring and evaluation, taker/moderator/resource person fees (if these services rendered by a company)</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Notes</td>
</tr>
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</tr>
<tr>
<td>72145</td>
<td>Svc C-Training and Educ Serv</td>
<td>Account is used to record educational advisory services rendered by companies; e.g. educational research, educational strategy development, curriculum development, etc. This account should not be used for any expenses associated with training &amp; learning of UNFPA staff, SC-s and SSA-s. Also all costs associated with training of counterparts (IP-s, beneficiaries, government officials) must be charged to 75710.</td>
</tr>
<tr>
<td>72165</td>
<td>Svc Co-Social Svcs, Social Sci</td>
<td>Account is used for social services and social sciences-related consultancy services rendered by companies such as economic analysis, population services, advocacy, social development, etc.</td>
</tr>
<tr>
<td>72205</td>
<td>Office Machinery</td>
<td>Account is used to record purchases of generator(s), AC, projector(s) and photocopiers.</td>
</tr>
<tr>
<td>72220</td>
<td>Furniture</td>
<td>Account is used to record purchases of all furniture items such as chairs, filing cabinets, tables, bookcases, desks, etc.</td>
</tr>
<tr>
<td>72405</td>
<td>Acquisition of Commuc Equip</td>
<td>Account is used to record purchases of communication equipment, such as PABX, cell phones, VSAT, audio- &amp; video-conferencing equipment, fax machines, sat phones, HF / VHF radios, etc.</td>
</tr>
<tr>
<td>72410</td>
<td>Acquisition of Audio Visual Eq</td>
<td>Account is used to record purchases of camera/video equipment, photographic equipment, televisions, etc.</td>
</tr>
<tr>
<td>72415</td>
<td>Courier Charges</td>
<td>Account is used to record expenses for courier services.</td>
</tr>
<tr>
<td>72420</td>
<td>Land Telephone Charges</td>
<td>Account is used to record expenses for land telephone usage.</td>
</tr>
<tr>
<td>72425</td>
<td>Mobile Telephone Charges</td>
<td>Account is used to record expenses for usage of mobile phones and sat phones.</td>
</tr>
<tr>
<td>72435</td>
<td>E-mail-Subscription</td>
<td>Account is used to record expenses for e-mail services.</td>
</tr>
<tr>
<td>72440</td>
<td>Connectivity Charges</td>
<td>Account is used to record expenses for internet services.</td>
</tr>
<tr>
<td>72505</td>
<td>Stationery &amp; other Office Supp</td>
<td>Account is used to record expenses for non-IT related stationary and office supplies that fall below UNFPA’s PPE capitalization threshold.</td>
</tr>
<tr>
<td>72510</td>
<td>Publications</td>
<td>Account is used to record expenses for purchased books, magazines, and other publications. It should NOT be used for expenses on production (such as printing, design, etc) of books, magazines, and other publications.</td>
</tr>
<tr>
<td>72520</td>
<td>Electronic Media</td>
<td>Account is used to record expenses for electronic media such as online magazine subsciptions, etc.</td>
</tr>
<tr>
<td>72635</td>
<td>Grant by IP toSubGrantee</td>
<td>Account is used to record expenses for grants issued by UNFPA’s implementing partners to sub-grantees.</td>
</tr>
<tr>
<td>72805</td>
<td>Acquis of Computer Hardware</td>
<td>Account is used to record purchases of IT equipment such as servers, UPS, Printers, Laptops and Desktops.</td>
</tr>
<tr>
<td>72810</td>
<td>Acquis of Computer Software</td>
<td>Account is used to record purchases of IT software.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Account Description</td>
<td>Description</td>
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</tr>
<tr>
<td>72815</td>
<td>Inform Technology Supplies</td>
<td>Account is used to record expenses for IT supplies such as computer accessories, data input devices, computer displays and other items that are below UNFPA’s PPE capitalization threshold.</td>
</tr>
<tr>
<td>73105</td>
<td>Rent</td>
<td>Account is used to record leasing/rental fees for office buildings/premises; account should NOT be used to record fees paid under finance-type leases where premises are under UNFPA control.</td>
</tr>
<tr>
<td>73107</td>
<td>Rent - Meeting Rooms</td>
<td>Account is used to record fees of rental venue/meeting rooms for non-learning related events. Fees associated with set up of meeting rooms (e.g. decoration, installation of audio system, moving furniture etc) should also be recorded here.</td>
</tr>
<tr>
<td>73110</td>
<td>Custodial &amp; Cleaning Services</td>
<td>Account is used to record expenses for building maintenance and cleaning services.</td>
</tr>
<tr>
<td>73120</td>
<td>Utilities</td>
<td>Account is used to record expenses for utilities (water, electricity, heating, etc).</td>
</tr>
<tr>
<td>73305</td>
<td>Maint &amp; Licensing of Hardware</td>
<td>Account is used for expenses on repair and maintenance of ITC equipment (laptops, desktops, photocopiers, fax machines, sat phones, VSAT, etc).</td>
</tr>
<tr>
<td>73310</td>
<td>Maint &amp; Licencing of Software</td>
<td>Account is used for expenses on maintenance of IT software.</td>
</tr>
<tr>
<td>73315</td>
<td>Leasing of Hardware</td>
<td>Account is used for expenses on rental/leasing of ITC equipment (desktops, laptops, printers, fax machines, photocopiers, etc.)</td>
</tr>
<tr>
<td>73405</td>
<td>Rental &amp; Maint-Other Office Eq</td>
<td>Account is used for expenses on rental/leasing of non-ITC equipment and furniture (e.g. generators, air-conditioners, chairs, desks, etc.).</td>
</tr>
<tr>
<td>73406</td>
<td>Maintenance of Equipment</td>
<td>Account is used for expenses on repair and maintenance of non-ITC equipment and furniture (air conditioners, generators, etc).</td>
</tr>
<tr>
<td>73410</td>
<td>Maint, Oper of Transport Equip</td>
<td>Account is used for expenses on repair and maintenance of transportation equipment.</td>
</tr>
<tr>
<td>73420</td>
<td>Leased Vehicles</td>
<td>Account is used for expenses on car rental including taxi.</td>
</tr>
<tr>
<td>74205</td>
<td>Audio Visual Productions</td>
<td>Account is used to record expenses for creation and broadcasting of audio &amp; video products, such as TV documentaries, commercials, songs, radio programs, etc; expenses for digital media including development and hosting of websites and creation and running of online advertisements should also be recorded under this account.</td>
</tr>
<tr>
<td>74210</td>
<td>Printing and Publications</td>
<td>Account is used to record the cost of design, printing and publishing services including expenses for printing of promotional materials and business cards; expenses for advertisements (non job related)/articles in printed media should also be recorded under this account.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
<td>Details</td>
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<tr>
<td>74215</td>
<td>Promotional Materials and Distribution</td>
<td>Account is used to record expenses for production and distribution of promotional materials that cannot be recorded under account 74205 or 74210 (i.e. materials that are not audio and video productions or printed products) - e.g. T-shirts, mugs, billboards, signs, banners, etc.)</td>
</tr>
<tr>
<td>74220</td>
<td>Translation Costs</td>
<td>Account is used to record expenses for translation/interpretation services.</td>
</tr>
<tr>
<td>74225</td>
<td>Other Media Costs</td>
<td>Majority of media costs should be recorded under accounts 74205 (for TV, radio &amp; digital media costs) or 74210 (for printed media costs); therefore, use of account 74225 should be very irregular for non-promotional media costs that cannot be recorded under account 74205, 74210 or 74215.</td>
</tr>
<tr>
<td>74510</td>
<td>Bank Charges</td>
<td>Account is used to record expenses for non-investment related bank charges</td>
</tr>
<tr>
<td>74520</td>
<td>Storage</td>
<td>Account is used to record expenses for storage of goods (e.g. static inventory) such as rental fees for warehouse; however fees for storage of goods in transit (i.e. during transportation from suppliers to ordering FO) should be recorded under account 74725.</td>
</tr>
<tr>
<td>74525</td>
<td>Sundry</td>
<td>Account is used to record expenses for goods/services that cannot be classified under any other account; since majority of goods/services procured by UNFPA are covered by specialized accounts, use of 74525 must be kept to a minimum; IP expenses recorded under this account should not exceed 1% of the annual total funds disbursed to this IP for an output.</td>
</tr>
<tr>
<td>74560</td>
<td>Non-Catering hospitality</td>
<td>Expenses for catering for official meetings; this account should not be used for catering for learning/training events or events related to capacity building of Implementing partners.</td>
</tr>
<tr>
<td>75709</td>
<td>Learning - training of counterparts</td>
<td>Account is used for travel-related expenses associated with training of counterparts (IP-s, government officials, beneficiaries)- e.g. air ticket, subsistence allowance, visas, etc.</td>
</tr>
<tr>
<td>75710</td>
<td>Participation of counterparts</td>
<td>Account is used for non-travel-related expenses associated with training of counterparts (IP-s, government officials, beneficiaries) - e.g. trainer’s fees, venue rental, catering, production of training materials, etc.</td>
</tr>
</tbody>
</table>
ANNEX XVII. Supplies And Equipment Request Form

Programme/Project __________________________ Contact Person ______________________
Implementing Partner _______________________ Address _______________________________
Telephone & Fax Number ______________________

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Item Description &amp; Specification</th>
<th>Unit</th>
<th>Quantity</th>
<th>Estimated Cost (In ------)</th>
<th>Remark</th>
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</table>
### PERFORMANCE ASSESSMENT FORM (PAF)
*(Applicable to staff on projects only)*

(Appendix A provides procedures for completion of the PAF).

<table>
<thead>
<tr>
<th>Staff Member’s name:</th>
<th>Functional Title:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Grade/Step:</th>
<th>Project Name/Number:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Duty Station:</th>
<th>Period covered by report:</th>
</tr>
</thead>
</table>

**Section 1: Performance plan** (The staff member lists the key assignments and objectives planned for the period under review):

<table>
<thead>
<tr>
<th>Key tasks</th>
<th>Objectives</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
Section 2: **Staff member’s evaluation of performance according to performance plan** (The staff member evaluates performance by indicating if objectives were fully met, partially met or not met, and adds brief explanations as necessary).

<table>
<thead>
<tr>
<th>Key Tasks</th>
<th>Status</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>C</td>
<td>PC</td>
</tr>
</tbody>
</table>

Section 3: **Option:** Staff member may wish to comment on his/her plans following conclusion of current assignment.

Section 4: **Supervisor’s evaluation of performance according to performance plan** (Supervisors should also comment on (a) knowledge/technical competence; (b) productivity in terms of quantity and quality of work; (c) contribution to team work input; (d) work relationships; (e) managerial and supervisory skills, as relevant):
Section 5: **Overall performance rating by supervisor:**

An unusual contribution; exceeded by far the expectations of the Job Description and the Performance Plan.

Exceptional: frequently exceeded the expectations of the Job Description and the Performance Plan.

Highly Satisfactory; fully met the expectations of the Job Description and the Performance Plan.

Needs some improvement; performance met some of the expectations of the Job Description and the Performance Plan but needs improvement.

Not satisfactory; did not meet fundamental requirements of the Job Descriptions nor the Performance Plan.

Signature of Supervisor: ___________________________          Date: ______________________

Section 6: **Staff member’s comments** (The staff member has the option of commenting on the supervisor’s evaluation and rating).

Signature of Supervisor: ___________________________          Date: ______________________
Section 7: **Review and comments by second reporting officer** (Comment on (a) familiarity with the staff member’s work; (b) the consistency and reasonableness of the rating given by the supervisor; and (c) any significant statement made by the staff member on this form):

Signature of Supervisor: ___________________________          Date: ______________________

Section 8: **Final review by staff member:**

Signature of Supervisor: ___________________________          Date: ______________________
ANNEX XIX. TERMS OF REFERENCE PROJECT PERSONNEL CP9

A. National Programme Manager (NPM) – GCA BAPPENAS

**Place of Assignment:** Bappenas, Jakarta

**Responsible to:** Director of Population and Women Empowerment, and Director of Labor Force and the development of Employment, BAPPENAS and Assistant Representative of UNFPA.

**Main Task:** Support the National Programme Coordinating Unit (NPCU) in planning, monitoring, evaluating, reporting, and supervising the implementation of the Ninth Country Programme Cooperation GOI and UNFPA (CP9), and provide technical and managerial assistance for the programme activities.

**Type of Contract:** Government contract

**Contract duration:** one year

**Tasks and Responsibilities:**

Bappenas as GCA, provide support to the Deputy of Human, and Societal Development and Cultural Affairs:

1. To support the Ministry of NDP/BAPPENAS in its role as GCA (coordination), co-chair of the Technical Team, and as a member of the Working Group.

2. To ensure the quality of preparation and implementation of the Steering Committee meetings, including the assurance of the MOM of the SC meetings.

3. To prepare the meeting materials for Technical Team Meetings and reports to GCA meeting.

4. To provide technical and managerial assistance for the CP9 in order to ensure coordination, integration, implementation, and monitoring/evaluation of all programmes.
5. To monitor the progress of CP9 programme implementation by the National (IPs) and UNFPA execution, analyze the IP’s and UNFPA quarterly reports for subsequently submitted to the GCA/ Bappenas and UNFPA, as well as to ensure all required reports (Work plan Progress Report/WPR, Funding Certification Authorized Expenditure/FACE, and Quarterly Work Plan/QWP) are submitted on time and in good quality by the IPs to the GCA/ Bappenas and UNFPA.

6. To coordinate with IPs and NPOs UNFPA, in ensuring the timeliness and effectiveness of: (a) the planning, implementation, monitoring and evaluation of the implementation of Programme/MYWP, (b) the grant registration process and development and endorsement of Handover Delivery Certificates/BAST.

7. To monitor the progress of CP9 Programme Implementation by the National (IPs) and UNFPA execution and ensure the effectiveness and efficiency of the NPCU by preparing the following reports:
   a) Quarterly report on the progress of IP performance in programme implementation and management, financial accountability, to BAPPENAS as GCA.
   b) Quarterly report in the form of the analysis of WPRs and achievement towards target indicators, to be shared in the Technical Team Meeting.
   c) Annual report on the one-year performance of the NPCU as the support unit for BAPPENAS as GCA.

8. To provide inputs, suggestions, and recommendations to the government concerning the improvement of formulation and implementation of CP9 especially for its contribution on the achievement of development target in RPJMN, SDGs and ICPD PoA for subsequently reporting to the Minister of National Development Planning/Head of Bappenas and UNFPA.

9. To support Bappenas in building partnership and networking with relevant line ministry non IP: Ministry of finance, multilateral division BAPPENAS, other UN agencies secretariat in BAPPENAS for better programme direction and collaboration.

10. To assess programme performance and progress, including to follow-up the audit results, to identify the existing problems, and to ascertain that necessary actions have been taken on time to solve the problems and report to Bappenas and UNFPA.

11. In close coordination with NPO M&E UNFPA, to coordinate the monitoring and evaluation activities based on CPAP Planning, Monitoring and Evaluation calendar activities (Annual review, Mid Term Review, Country Programme Evaluation).

12. To liaise regularly between GCA Bappenas and UNFPA.

13. To identify, support preparation, and dissemination of CP9 knowledge products as inputs to policy briefs.
**Bappenas as IPs, support Deputy of Human, and Societal Development and Cultural Affairs and Deputy of Population and Labor Force:**

1. To keep abreast with the latest development of key and urgent issues on Family Planning, Gender, Youth, and PD to be fruitfully addressed by Government and UNFPA in the policy dialogues and bringing these to the attention of the Deputy of Human, and Societal Development and Cultural Affairs, and Deputy Minister of Population and Labor Force and the UNFPA Representative in Indonesia;

2. To review the BAPPENAS annual work plans and regularly consults its progress.

14. To ensure that all of programme plans on Family Planning, Gender, Youth, and PD under Bappenas execution are implemented and in-line with Government and UNFPA agreed programme plans

3. To analyze and report on programme progress on Family Planning, Gender, Youth, and PD under Bappenas execution in terms of achieving results, using existing monitoring and evaluation tools and introducing new mechanisms and systems if it is available; identify constraints and resource deficiencies and recommends corrective action.

**Requirement:**

1. Master’s degree in Health, Social, Development, or other relevant fields.
2. At least 6 years work experience in the realm of population and development, reproductive health and rights, and gender in Indonesia
3. Having strong experience in project/program management at national level.
4. Having a good experience in managing the personnel, and proven to have a good capability in working with a team and inter-culture environment.
5. Having the experience in working with government institutions and donor organizations.
6. Understand the population, reproductive health, and gender issues in Indonesia.
7. Able to communicate clearly and appropriately in English orally and in writing.
8. Able to work under pressure.
9. Having excellent communication and human relations skills.
B. Programme and Budget Management Associate (PBMA) - BAPPENAS

**Place of Assignment:** Bappenas, Jakarta

**Responsible to:** National Programme Manager, NPCU Bappenas-UNFPA

**Main Task:**

Under the overall coordination of the NPM at National Programme Coordination Unit (NPCU), the PBMA will support the effectiveness of Bappenas as GCA for programme management process in collaboration with UNFPA to ensure quality of overall programme management and budget management programme cooperation Government of Indonesia with UNFPA. Perform the administrative and financial tasks to assist the implementation of Bappenas under KP3A Directorate and Bappenas as Government Coordinating Agency

**Type of Contract:** Government contract

**Contract duration:** one year

**Tasks and Responsibilities:**

Bappenas as GCA, provide support to NPM:

1. To ensure timely submission of workplan progress report (WPR) from Implementing Partners (IPs) as the result of the IPs working group, and submit to NPM for further analysis process.

2. To ensure the IPs conduct Working Group quarterly meetings to review programme and quarterly financial reports for subsequently submitted to GCA and UNFPA.

3. To prepare response to queries from programme/project staff on daily programme and budget management issues.

4. To ensure the timeliness and effectiveness of: (a) the planning, implementation, monitoring and evaluation of MYWPs, (b) the grant registration process and development and ensure the endorsement of Handover Delivery Certificates/BAST from all of IPs under CP9.

5. To monitor the implementation of consolidated audit action plan from IPs and report to the NPM on the progress of implementing the audit recommendations.

6. To work with FAA in IPs in ensuring the implementation of MYWP
**Bappenas as IP, provide support to NPM:**

1. To review and provide inputs on the progress of BAPPENAS work plans to ensure prioritization of activities and detailed budgeting are realistic

2. To facilitate the preparation of related financial forms [Funding Certification Authorized Expenditure/ FACE and work plan] Deputy of Human, and Societal Development and Cultural Affairs, Bappenas as IP to the UNFPA on time, and ascertain that the authorized official has signed those forms, the calculation is correct, and cross-reference with the UNFPA notes; consult with BAPPENAS in preparing the financial report.

3. To prepare the petty cash and voucher ledgers, monthly reconciliation on expenditures report, make correction, and prepare the Status Allocation Report;

4. To ascertain that expenditures for the office/program are supported by necessary documents, the payments are made on time, the pre-authorization has been recorded, and the incoming invoices have been numbered alternately;

5. To manage funds that are allocated for the GCA and for NPCU operational needs, and to submit monthly reports on these funds to the Director of Population, Women’s Empowerment and Child Protection, BAPPENAS

**Requirements:**

1. A Bachelor degree in Population, Health, Demography, Population Studies, and any related areas, with minimum 5 years experiences

2. Having the experience in project/program management at national level.

3. Having a good experience in managing the personnel, and proven to have a good capability in working with a team and inter-culture environment.

4. Having the experience in working with government institutions and donor organizations.

5. Understand the population, reproductive health, and gender issues in Indonesia.
C. TOR Finance & Administrative Assistant (FAA) – LINE MINISTRY

Place of Assignment: Line Ministry, Jakarta (BAPPENAS, Public Health MOH, BPPSDM MOH, P2P MOH, BKKBN, MOECP, BPS, NCVAW)

Responsible to: Project Officer/PJOK, Line Ministry

Main Task: Perform the administrative and financial tasks to assist the implementation of UNFPA program. Those tasks cover: to arrange meeting & gathering, make contact, develop and maintain the filing system for activities of UNFPA program, including publication, program materials, and property inventory. Prepare the accounting record periodically, verify the budget/accounting data, and provide technical assistance for financial problems.

Type of Contract: Government contract

Contract duration: one year

Tasks and Responsibilities:

Financial Tasks:

1. To manage funds that are allocated under Implementing Partner’s execution including for IP’s operational needs

2. To submit monthly financial reports to the Project Director (Echelon 2) of the Implementing Partners

3. Coordinate with the government officials in preparing the financial report. Ascertain that those reports have been submitted officially and timely;

4. Prepare the petty cash and voucher ledgers;

5. Prepare monthly reconciliation on expenditures report, make correction, and prepare the Status Allocation Report;

6. Ascertain that expenditures for the office/program are supported by necessary documents, the payments are made on time, the pre-authorization has been recorded, and the incoming invoices have been numbered alternately;

7. Assist the Implementing Partners in preparing the broadsheet/justification, and budget revision;

8. Monitor the financial status of the project and program and report monthly basis to the Project Officer/PJOK Implementing Partners;
9. Facilitate the preparation of related financial forms [Funding Certification Authorized Expenditure/ FACE and work plan] to the UNFPA on time, and ascertain that the authorized official has signed those forms, the calculation is correct, and cross-reference between the UNFPA notes;

10. Ascertained that the amount requested in the FACE is in accordance with the allocation of work plan;

11. Monitor the procurement of project goods (logistic), follow-up, and complete all formalities, permits, and delivery to the destination;

12. Update and ascertained that all equipment have been labeled and maintained well.

**Administrative Tasks:**

1. Maintain the inventory of office fixed assets (non-expandable), and prepare the necessary inventory forms;

2. Ascertained that the procedures for office equipment and supplies procurement have been applied;

3. Make and update the systematic filing system for correspondence documentation and information system;

4. Ascertained that related information and record are available for the program staff;

5. Manage the office operation, and ascertained that office equipment have been maintained well, and the office stationary available;

**Requirement:**

1. S1 degree in finance/Accounting or Business management, or related major

2. Having experience in administrative and financial management;

3. Working experience with the government and/or NGO is preferable;

4. Minimum 3 years of working experience.

5. Able to communicate clearly and appropriately in English orally and in writing.
D. TOR Secretary and Administrative Assistant

**Place of Assignment:** Bappenas, Jakarta (under APBN BAPPENAS fund mechanism)

**Responsible to:** National Programme Manager, NPCU Bappenas-UNFPA

**Main Task:**

Under the overall coordination of the NPM at National Programme Coordination Unit (NPCU), the Secretary and Administrative Assistant shall provide administrative support to the NPCU, including the preparation and logistic support for any events execute by BAPPENAS. The Secretary and Administrative Assistant will support the effectiveness of Country Programme 9 coordination for any secretarial and administrative tasks.

**Type of Contract:** Government contract

**Contract duration:** one year

**Tasks and Responsibilities:**

1. Maintaining a dairy and arranging day to day activities of National Programme Manager, Project Director Bappenas and Project Officer Bappenas relate to Country Programme 9 activities
2. Arrange appointments for supervisor, receive visitors, place and screen telephone calls, keep weekly meetings agenda, respond efficiently to inquiries or requests for information for CP9 programme activities
3. Monitoring and processing all incoming and outgoing correspondence on internal memos, business letters, e-mails and faxes relate to the CP9 programme cooperation implementation
4. Keep records, control and scheduling appointments for CP9 related meetings and workshops
5. Screening all telephone calls, ensuring that appropriate parties receive the information for the CP9 programme implementation
6. Coordinate information and communication flow within the Bappenas and NPCU and ensuring responses and follow-up are made in time
7. Responsible in set up & maintain an effective filing system for the CP9 Cooperation
8. To monitor and alert the NPCU team for follow up for any pending matters

9. Administer incoming and outgoing letter, draft letter, register letter, number, distribute and ensure the letter reaches the destination, title and documents, the letter based on the sequence number; file and register the documents by sector subject.

10. Maintain all files or records (filing system) on various matters related to CP9 and the reference files of various subjects, register, index and route incoming correspondence and other materials related to Country Programme.

11. Provide logistical support by coordinating event (meetings, workshop, seminar and exhibition), for both internal and external, which sometimes involve high-ranking officials

12. Update and ascertain that all equipment have been labeled and maintained well.

13. As receptionist functions

14. Perform other related secretarial and administrative tasks as required.

**Requirement:**

1. Diploma on secretarial major

2. Minimum 2 years of working experience in administrative related areas

3. Working experience with the government and/or NGO is preferable;

4. Able to communicate clearly and appropriately in English orally and in writing.

5. Able to operate MS Word and MS excel

6. Able to work in team and independently
ANNEX XX. **TOR for HACT AUDIT**

**TERMS OF REFERENCE FOR**
**HACT INTERNAL CONTROL AUDIT**
**HACT FINANCIAL AUDIT**
**UNFPA INDONESIA**

**TERMS OF REFERENCE OF HACT INTERNAL CONTROL AUDIT**

**Appendix XII. Terms of Reference for Internal Control Audit**

This TOR has been developed to guide United Nations agencies, third party service providers and IPs through the objectives, scope, timeline and deliverables of the requested agreed-upon procedures engagement. (See Annex 1 for programme-specific information)

**Objective of the Agreed-upon Procedures Engagement**

The objective of an agreed-upon procedures attest engagement is to engage a third party service provider to prepare a report of findings based on specific procedures performed on the subject matter. As the service provider is engaged to report on factual findings of the agreed-upon procedures, no assurance is expressed. Instead, users of the report assess for themselves the procedures and findings reported by the service provider and draw their own conclusions from the work. The report is restricted to parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.

**Standards**

The attestation engagement should be conducted in accordance with ISRS 4400, *Agreed-upon Procedures Regarding Financial Information.*
Scope of the Attestation Engagement

Internal Controls

The agreed-upon procedures are performed to assist the IP in assessing internal control of the financial management system. The specific procedures to be performed can be adapted by the agency to suit the specific IP and agency agreement needs. The third party service provider should agree in writing to perform the procedures enumerated below to assist the IP in its assessment and to report on factual findings.

Specific Procedures to be Performed

1. Obtain documentation describing the IP’s financial management internal controls and report on whether the documentation includes controls related to the following areas of financial management. The documentation should cover:
   (a) Authorization of expenditures, including FACE forms and requests for direct payment. These include:
      • Expenditures authorized in accordance with IP policies and procedures;
      • Expenditure included in activity detailed in the work plan;¹³ and
      • Expenditures supported by documentation consistent with IP policies and procedures and the HACT framework

   ¹³ Agency work plans can be annual, multi-year, rolling or joint.
   
   (b) Procurement/contracting of supplies and services. The third party service provider should detail whether:
      • Competitive bids are obtained for expenditures described in the work plan;
      • Vendors consistently implement the IPs rules and procedures and agreements with the agency;
      • Procurement of supplies and services is consistent with the IPs rules and procedures and its agreements with the agency, including requirements for competitive procurement; and
      • Supplies and services agree with those required by the work plan.
   
   (c) Adequacy of the accounting and financial operations and reporting systems. The third party service provider should ensure that:
      • The IP has an accounting manual or guidelines;
      • The accounting methodology complies with applicable standards in the IP country of operation;
      • Duties are segregated between the components of the accounting and management departments;
      • The IP maintains a separate official accounting record/sub-ledger to record transactions against the cash transfers for the agency; and
      • The IP prepares a monthly bank reconciliation if it maintains a separate bank account for the agency’s funds.
(d) Maintenance and security of accounting records. The third party service provider should ensure that:

- IP facilities have security procedures to protect against theft, damage or loss of data; and
- The IP has a document retention policy that conforms with agency requirements.

(e) Safeguarding assets. The third party service provider should ensure that IP facilities have security procedures to protect against theft, damage or loss of data.

If the IP does not have internal controls related to the above noted areas, document as a finding.

2. Select a sample of control instances during the period for the agreed-upon procedures engagement amounting to 30 to 50 per cent of total control instances for each control (e.g. for a monthly control, sample selections should be made for four to six instances during the period). Selections should be made randomly. For each sample selection perform the following procedures:

(a) Obtain relevant supporting documentation to verify that the control occurred as described.

(b) Verify that the actual date of occurrence was within 2 weeks (14 days business days) of the occurrence (i.e. for a monthly control, the 31 January control occurrence should have occurred within 14 business days of February).

Sample of Expenditures

3. Obtain a listing of all programme-related expenditures during the period for the agreed-upon procedures engagement and perform the following:

(a) Randomly select a sample of expenditures amounting to a certain percentage of total expenditures during the period under audit.

(b) For each sample selection perform the following procedures:

- Verify that documentation exists to support the expenditure in accordance with the IPs rules and procedures and agreements with the agency, including a transparent selection process for procurement of goods and services.
- Verify that activity is in accordance with the work plan.
- Verify that the expenditure has been properly reviewed and approved in accordance with the IPs rules and procedures and agreements with the agency.
- Verify that the expenditure was properly reflected on the certified FACE form submitted to the agency.
- Trace the sample transactions into the IPs accounting records and bank statement.
• Verify that supporting documents are stamped 184PAID from XXX grant, indicating which agency funded the transaction.
• Verify that submission of the FACE form was consistent with the periodicity-of-disbursement requirement in the HACT framework (two weeks).
• Compare the price paid for goods or services against agreed standard rates (if readily available).

Deliverables
The third party service provider prepares a standard agreed-upon procedures report in accordance with the applicable standards, which includes:
- Details of procedures performed and corresponding findings;
- Details explaining that the scope of agreed-upon procedures varies from that of an audit or review; and
- Limitations on the distribution of the report.

A report template following ISRS 4400 has been included in Annex 2.

Qualifications of the Third Party Service Provider
As noted in ISRS 4400 paragraph 7: “The auditor should comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code). Ethical principles governing the auditor’s professional responsibilities for this type of engagement are:

(a) Integrity;
(b) Objectivity;
(c) Professional competence and due care;
(d) Confidentiality;
(e) Professional behavior; and
(f) Technical standards.”

Independence is not a requirement for agreed-upon procedures engagements. However, the terms or objectives of an engagement or national standards may require the third party service provider to comply with the independence requirements of the IESBA Code. Where the service provider is not independent, a statement to that effect should be made in the report of factual findings.
The third party service provider should be experienced in applying ISRS standards. If hiring staff, the service provider should employ staff with recognized professional qualifications and suitable experience with ISRS standards, including experience in reviewing similar entities.

CVs of all members of the assessment team should be provided. They should include details on engagements carried out by the relevant staff, including ongoing assignments indicating responsibilities assumed by them, and their qualifications and experience in undertaking agreed-upon procedures.

United Nations and agency-specific procurement policies (if any) should be used for procurement of third party service providers.

**Items to be Provided to the Third Party Service Provider in Advance**

Before the field work begins, the agency provides the third party service provider with the following documentation:

- Work plan and any progress reports submitted during the year;
- Signed combined delivery report (CDR), or agency equivalent;
- The FACE forms included in the CDR (or agency equivalent), duly certified as to their accuracy and completeness;
- The direct payment requests authorized by the IP and included in the CDR (or agency equivalent); and
- Previous audit reports and other relevant assessments (e.g. micro assessment).

To ensure efficiency, the third party service provider should review the information received and provide the IP with a list of requested documents in advance of any site visit(s).
Annex 1 Programme-specific Information

<table>
<thead>
<tr>
<th>Implementing partner name:</th>
<th></th>
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<tbody>
<tr>
<td>Programme name:</td>
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<td>Programme number:</td>
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<td>Programme background:</td>
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<td>Programme location:</td>
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<td>Programme contact person(s):</td>
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<td>Location of records:</td>
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<td>Currency of records maintained:</td>
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<tr>
<td>Period of transactions covered by attestation engagement:</td>
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<td>Funds received and expenditure incurred during the period covered:</td>
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<tr>
<td>Intended start date of fieldwork:</td>
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<td>Estimated number of days required for fieldwork:</td>
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<td>Recipient of the report:</td>
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<td>Submission deadline (including draft and final reports to local agency management):</td>
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<td>Submission logistics:</td>
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<td>Any special requests to be considered during the engagement:</td>
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<td>Cash transfer modality used by the IP:</td>
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</table>

Annex 2. Sample ISRS 4400 Agreed-upon Procedures Report Template

REPORT OF FACTUAL FINDINGS

To (those who engaged the auditor)

We have performed the procedures agreed with you and enumerated below with respect to the internal controls of the implementing partner and expenditures related to (insert programme name and number) as at (date), set forth in the accompanying management letter. Our engagement was undertaken in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the functioning of internal controls and programme expenditures and are summarized as follows:

1. Obtain documentation describing the IP’s financial management internal controls and report on whether the documentation includes controls related to the following areas of financial management:
(a) Authorization of expenditures, including FACE forms and requests for direct payment:

- Expenditures authorized in accordance with IP policies and procedures;
- Expenditure included in activity detailed in the work plan;¹⁴
- Expenditures supported by documentation consistent with IP policies and procedures and the HACT framework.

¹⁴ Agency work Plan (WP) can be annual, multi-year, rolling or joint.

(b) Procurement/contracting of supplies and services, in terms of ensuring that:

- Competitive bids are obtained for expenditures described in the work plan;
- Vendors are consistent with the IPs rules and procedures and agreements with the agency;
- Procurement of supplies and services is consistent with the IPs rules and procedures and agreements with the agency, including requirements for competitive procurement; and
- Supplies and services agree with those required by the work plan.

(c) Adequacy of the accounting and financial operations and reporting systems, in terms of ensuring that:

- The IP has an accounting manual or guidelines;
- The IPs accounting methodology complies with applicable standards in the IP country of operation;
- Duties are segregated between the components of the accounting and management departments;
- The IP maintains a separate official accounting record/sub-ledger to record transactions against the cash transfers for the agency; and
- The IP prepares a monthly bank reconciliation if it maintains a separate bank account for the agency’s funds.

(d) Maintenance and security of accounting records, in terms of ensuring that:

- IP facilities have security procedures to protect against theft, damage or loss of data; and
- The IP has a document retention policy that conforms with agency requirements.

(e) Safeguarding assets, in terms of ensuring that IP facilities have security procedures to protect against theft, damage or loss of data.

If the IP does not have internal controls related to the above noted areas, it should be documented as a finding.

2. Select a sample of control instances during the period under review for the attestation engagement, amounting to 30 to 50 per cent of total control instances for each control (e.g. for a monthly control, sample selections should be made for four to six
instances during the period). Selections should be made randomly. For each sample selection perform the following procedures:

(a) Obtain relevant supporting documentation to verify that the control occurred as described.

(b) Verify that the actual date of occurrence was within 2 weeks (14 days business days) of the occurrence (i.e. for a monthly control, the 31 January control occurrence should have occurred within 14 business days of February).

3. Obtain a listing of all programme-related expenditures during the period under review for the attestation engagement and perform the following:

(a) Randomly select a sample of expenditures amounting to a certain percentage of total expenditures during period under review. The percentage is to be determined by each agency relative to its needs and requirements. Provide a detailed listing of expenditures selected as samples.

(b) For each sample selection perform the following procedures:

- Verify that documentation exists to support the expenditure in accordance with the IPs rules and procedures and agreements with the agency, including a transparent selection process for procurement of goods and services.
- Verify that activity is in accordance with the work plan.
- Verify that expenditures have been properly reviewed and approved in accordance with the IPs rules and procedures and agreements with the agency.
- Verify that expenditures were properly reflected on the certified FACE form submitted to the agency.
- Trace the sample transactions into the IPs accounting records and bank statement.
- Verify that supporting documents are stamped 188PAID from XXX grant, indicating which agency funded the transaction.
- Verify that submission of the FACE form was consistent with the periodicity-of-disbursement requirement in the HACT framework (two weeks).
- Compare the price paid for goods or services against agreed standard rates (if readily available).

We report our findings below:

(a) With respect to item 1 we found [provide details of findings].

(b) With respect to item 2 we found [provide details of findings].

(c) With respect to item 3 we found [provide details of findings].

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), we do not express any assurance on the functioning of internal controls and programme expenditures as of (date).
Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statements of the implementing partner, taken as a whole.

Auditor Signature

Date

Address
TERMS OF REFERENCE HACT FINANCIAL AUDIT

This terms of reference (TOR) is developed to guide audit service provider and Implementing Partner through the development of objectives, scope, and deliverables of the financial audit.

Background

The General Assembly of the United Nations has established the United Nations Population Fund to support and supplement the national efforts of developing countries at addressing the most important problems in the area of sexual and reproductive health, population and development, gender equality and to promote social progress and better standards of life.

UNFPA receives funds from donors, for which it is accountable, and allocates these funds to programme countries in support of sexual and reproductive health, population and development, and gender equality programmes. National implementation is an arrangement whereby UNFPA entrusts these resources to government and non-government implementing partners (hereinafter referred to as “implementing partner(s)”) to undertake and manage UNFPA-supported projects/annual work plans (AWPs).

Implementing partners are responsible for the use of all UNFPA resources of nationally implemented projects/AWPs, and they are accountable to UNFPA for the entirety of UNFPA resources under their management.

As part of Harmonized Approach to Cash Transfer (HACT) compliance, a micro assessments have been conducted to determine levels of risk in transferring funds to the IPs. Along with the micro assessments, assurance activities, including spotchecks and programmatic monitoring visits are undertaken to get assurance that the resources disbursed to IP are managed in accordance with the AWPs and applicable rules and regulations. UNFPA will have their IP audited in a coherent manner as part of the HACT implementation. The IP is audited by the an audit firm. The IP is responsible for the use of funds disbursed to them by the Agencies and are accountable to UNFPA for the entirety of the resources under their management. The IP has been using FACE Forms to receive cash transfer from the Agencies on a quarterly basis. The list provides details related to the relevant contact persons and their addresses who manage the respective projects, the amount of the funds received in 20XX.

Objective of the Audit

The objective of the audit is to obtain reasonable assurance as to whether the financial statements are free from material misstatement, whether due to fraud or error, thereby enabling the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework.

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1 As per UN agency specific requirements listed in section Deliverables. In this case, financial statements refer to the Statement of Expenses, and Statements of Cash Balance, Assets and Equipment, and List of Inventory, as applicable.
The auditor also expresses an opinion whether the funds were properly supported with approved documentation and used for the purpose intended in accordance with the approved budget, requirements of the applicable funding agreement and the organization’s policies and procedures.

**Standard**

The audit is conducted in accordance with International Auditing Standards (ISA) 800 *Special Considerations – Audit of Financial Statements Prepared in Accordance with Special Purpose Frameworks*.

The audit is conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) if the auditor is a supreme audit institution.

**Scope of the Audit**

a. Auditor is required to express an opinion on financial statements in form the Combined Delivery Report (CDR) of related to the funds provided to the project or the implementing partner by the UNFPA and the statement of assets and equipment as at 31 December 2015.

b. Audit period is 1 January to 31 December of the year 20XX.

c. The audit will be carried out in accordance with International Auditing Standards (ISA) 800 *Special Considerations – Audit of Financial Statements Prepared in Accordance with Special Purpose Frameworks*

d. Scope is limited to the implementing partner expenses incurred from funds provided by the UNFPA, which includes all expenses listed in the statement of expenses submitted by the implementing partner,

e. Auditor is required to verify that the expenses in the statement of expenses are in accordance with the approved budget (and work plan) and reconciled to appropriate supporting documentation.

f. Auditor is required to state in the audit report the amount of expenses excluded from the scope of the audit because they were made by UNFPA as part of direct services (if any) and the amount of total expenses excluded because they were made by UN agencies.

g. Auditor is required to produce a management letter as further defined in the Deliverables section below.

**Deliverables**

The audit report must clearly indicate the auditor’s opinion on the financial statement (s) of the project(s). The audit report must also state, at a minimum:

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2 This scope limitation is not a valid reason for the auditors to issue a qualified audit opinion on the statement of expenses.
a. That the audit report is a special purpose and confidential report;

b. The audit standard that was applied to carry out the audit;

c. Period covered by the audit opinion and the statement of expenses in CDR is for the period 1 January to 31 December 20XX.

d. Total amount of expenses and asset audited;

e. Scope limitation (if any) for those transactions that are the responsibility of the UNFPA (if any);

f. Management letter as described below and further detailed in Appendix XI. Terms of Reference for Management Letter which is relevant to the context of the financial audit.

The deadline for submitting the auditor’s opinion on the financial statements (s) will be ____________________.

Management Letter

The auditor is required to submit a management letter that takes into consideration the following:

a. General review of the project(s)’ progress and timeliness in relation to progress milestones and the planned completion date;

b. An assessment of the implementing partner’s internal controls as related to the project(s) with equal emphasis on: (i) the effectiveness of the system of internal control in the areas of operations/finance/compliance management in providing programme management with useful and timely information for the proper management of programme; (ii) the general effectiveness of internal control system in protecting the assets and resources of the programme, and in preventing and detecting fraud; and (iii) the compliance with contractual documents between the implementing partner and UNFPA. These can be examined through the review of overall programme management, financial operations, controls and cash/fund management, contracting for procurement of goods and services, staffing and management of human resources, assets/property management, ICT and general services, and other observations. Sample categories of Internal, Compliance and other control findings are provided in Annex 3;

c. A description of any specific internal control weaknesses noted in the financial management of the programme and the audit procedures followed to address or compensate for the weaknesses, resulting in recommendations to resolve/eliminate the internal control weaknesses identified.

3 This is not a programmatic evaluation. Programmatic evaluation will be conducted separately based on participating UN agency’s programmatic guidelines and procedures.
Qualification of the Third Party Service Provider

The third party service provider (auditor) is subject to the relevant ethical requirements, including those pertaining to independence and conflict of interest relating to financial audit engagements. Relevant ethical requirements ordinarily comprise of Parts A and B of the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) related to an audit of financial statements together with national requirements that may be more restrictive.

The third party service provider must have experience in conducting audits in accordance with ISA or INTOSAI standards. The audits must be undertaken by staff with professional qualifications and suitable experience with the applicable standard, including experience in conducting audits of similar size and nature.

CVs of all members of the audit engagement team must be provided to the commissioning UN agency. The CV of each team means must include details on relevant professional qualifications, education and experience in undertaking audits of similar size and nature. Work experience descriptions must include details on the responsibilities assumed for completed and ongoing audit engagements.

Where it is decided that the country’s Supreme Audit Institution (SAI) undertakes the audit of UN agencies’ government IPs, the UN agency commissioning the audit will make proper arrangements with the government to ensure that the audits are undertaken according to the ToR for HACT Financial Audit and delivered within the established deadlines.

Documents to be provided to the Third Party Service Provider

Documents to be provided by the UN agencies (coordinated by the UN commissioning agency) to the third party service provider in advance of the engagement are, at a minimum:

a. Country Programme Action Plan (CPAP/UNDAF)/Project Agreements/Project Documents/Letter of Agreements (or their equivalent as defined by UN specific guidelines) and any applicable amendments, if any;

b. Statement of expenses (Combined Delivery Report (CDR)

c. Statement of assets and equipment / Form C

d. Work Plans (WP) and any other relevant reports;

e. Financial Authorization and Certification of Expenses (FACE) forms included in the statement of expenses (i.e., CDR or its equivalent), duly certified as to their accuracy and completeness;

f. Direct payment requests authorized by the implementing partner and included in the statement of expenses (i.e., CDR or its equivalent);

g. Spot check and field monitoring reports in the areas of finance/operations/ compliance management of the implementing partner;
h. List of disbursements made by the UNFPA (if applicable) as part of support services provided to the implementing partners; and

i. Previous audit reports and other relevant assessments (e.g., micro assessments)

The third party service provider is to review the information received from the UN commissioning agency and provide the implementing partner with a document request listing in advance of any programme site visits.

**Other Pertinent Matters**

Cases which indicate fraud or presumptive fraud will be brought to the immediate attention of the Investigation Services of the commissioning UN agency by the auditor and/or UN unit commissioning the audit without waiting for the issuance of the audit report.

Protocols on management replies, draft and submission of final signing audit reports will follow the guidance and rules of the commissioning UN agency. This includes requirements related to language of reports (and other documents) as well as file formats (e.g. PDF, doc etc.).

Final audit reports are to be issued by the auditor directly to the commissioning UN agency. The commissioning UN agency will share the final audit report(s) with the implementing partner and the other UN agencies. It is at the discretion of each agency whether the audit report received related to its funding provided to the implementing partner is shared with other parties (ex. donor providing funding for the specific project or programme).

Requirements for multilingual audit staff is to be specified by the commissioning UN agency.

Any indication included in the audit report restricting its distribution and/or use will be null and void.

The third party service provider is to maintain working papers supporting audit work at its premises. At the request of the UN commissioning agency, the third party service provider is to brief (or provide working papers) subsequent auditors on the details of audit results.

**Annexes**

Annex 1. Sample Audit Report (including format of audit observations to be drafted)

Annex 2. Definition of audit opinions and risk levels
Annex 1: Sample audit report

Auditor’s report to:

The Implementing Partner and the Country Representative

Format for financial certifications

I. Sample certification for statement of expenses

REPORT OF THE INDEPENDENT AUDITORS TO UN ENTITY [insert name of UN ENTITY] [insert project name]

We have audited the accompanying statement of expenses (“the statement”) of [insert name of entity] (the “recipient”), engaged by UN ENTITY under the agreement dated [insert date of agreement] (the “Agreement”), in connection with the project [insert award and project number(s)], [insert official title of project] for the period [insert period covered]. The statement has been prepared by management of UN ENTITY in accordance with the UN ENTITY accounting policies, as described in Note X.

Management’s Responsibility for the Statement

Management of the recipient of funds is responsible for the preparation of the statement in accordance with the UN ENTITY accounting policies and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to UN ENTITY’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
**Opinion**

**Clean opinion: Option 1: (Unmodified)**

In our opinion, the statement of expenses of the recipient under the Agreement for the period [insert period covered] is prepared, in all material respects, in accordance with the UN ENTITY accounting policies [if needed add: and the note to the statement].

**Modified opinions**

Option 2: (Qualified opinion)

In our opinion, the attached statement of expenses, except for the reasons indicated above in paragraphs (1), (2), (3) etc., [there should be a separate Basis for Qualified Opinion Paragraph where the basis for qualified opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] is prepared, in all material respects, in accordance with UN ENTITY accounting policies [if needed add: and the note to the statement].

Option 3: (Adverse opinion)

In our opinion, based on the significance of the matter discussed in paragraph (1), (2), (3) etc., [there should be a separate Basis for Adverse Opinion Paragraph where the basis for adverse opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] the statement of expenses is not prepared, in all material respects, in accordance with the UN ENTITY accounting policies.

Option 4: (Disclaimer of opinion)

Because of the significance of the matter described in paragraph (1), (2), (3), etc., [there should be a separate Basis for Disclaimer of Opinion Paragraph where the basis for disclaimer of opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] we were unable to obtain sufficient appropriate evidence to provide a basis for an audit opinion. Accordingly we are unable to express an opinion on the statement of expenses of [insert amount in US$] incurred by the recipient under the Agreement and audited by us for the period [insert period covered].

**Emphasis of matter** [if applicable]

We draw attention to Note [insert number] to the statement of expenses which describes the uncertainty related to the [insert the issue]. Our opinion is not qualified in respect of this matter.

Auditor’s signature
Date of the auditor’s report
Auditor’s address
II. Sample certification for statement of assets, including equipment

We have audited the accompanying statement of assets (“the statement”) of [insert name of entity] (the “recipient”), engaged by UN ENTITY under the agreement dated [insert date of agreement] (the “Agreement”), in connection with the project [insert award and project number(s)], [insert official title of project], as at [insert date]. The statement has been prepared by the recipient in accordance with the UN ENTITY accounting policies, as described in Note X.

Management’s Responsibility for the Statement

Management of the recipient of funds is responsible for the preparation of the statement in accordance with the UN ENTITY accounting policies and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to UN ENTITY’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Clean opinion: Option 1: (Unmodified)

In our opinion, the statement of assets of the recipient under the Agreement as at [insert date], is prepared, in all material respects, in accordance with the UN ENTITY accounting policies [if needed add: set out in the note to the schedule].
Modified opinions

Option 2: (Qualified opinion)

In our opinion, the attached statement of assets of the recipient under the Agreement as at [insert date, except for the reasons indicated above in paragraphs (1), (2), (3) etc., [there should be a separate Basis for Qualified Opinion Paragraph where the basis for qualified opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] is prepared, in all material respects, in accordance with the UN ENTITY accounting policies [if needed add: set out in the note to the schedule].

Option 3: (Adverse opinion)

In our opinion, based on the significance of the matter discussed in paragraph (1), (2), (3) etc., [there should be a separate Basis for Adverse Opinion Paragraph where the basis for adverse opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] the statement of assets of the recipient under the Agreement as at [insert date is not prepared, in all material respects, in accordance with the UN ENTITY accounting policies.].

Option 4: (Disclaimer of opinion)

Because of the significance of the matter described in paragraph (1), (2), (3), etc., [there should be a separate Basis for Disclaimer of Opinion Paragraph where the basis for disclaimer of opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] we were unable to obtain sufficient appropriate evidence to provide a basis for an audit opinion. Accordingly we are unable to express an opinion on the statement of assets of [insert amount in US$] incurred by the recipient under the Agreement and audited by us as at [insert date].

Emphasis of matter [if applicable]

We draw attention to Note [insert number] to the statement of assets which describes the uncertainty related to the [insert the issue]. Our opinion is not qualified in respect of this matter.

Auditor’s signature

Date of the auditor’s report

Auditor’s address
III. Sample certification of statement of cash position (statement of cash position is required only if there is a separate bank account for each of the projects and/or petty cash)

We have audited the accompanying statement of cash (“the statement”) of [insert name of entity] (the “recipient”), engaged by UN ENTITY under the agreement dated [insert date of agreement] (the “Agreement”), in connection with the project [insert award and project number(s)], [insert official title of project], as at [insert date]. The statement has been prepared by the recipient in accordance with the UN ENTITY accounting policies, as described in Note X.

Management’s Responsibility for the Statement

Management of the recipient is responsible for the preparation of the statement in accordance with the UN ENTITY accounting policies and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to UN ENTITY’s preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Clean opinion: Option 1: (Unmodified)

In our opinion, the attached statement of cash position of the recipient under the Agreement as at [insert date] is prepared, in all material respects, in accordance with the UN ENTITY accounting policies [if needed add: set out in the note to the statement].
Modified opinions

Option 2: (Qualified opinion)

In our opinion, the attached statement of cash of the recipient under the Agreement as at [insert date], except for the reasons indicated above in paragraphs (1), (2), (3) etc., [there should be a separate Basis for Qualified Opinion Paragraph where the basis for qualified opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] is prepared, in all material respects, in accordance with the UN ENTITY accounting policies [if needed add: set out in the note to the statement].

Option 3: (Adverse opinion)

In our opinion, based on the significance of the matter discussed in paragraph (1), (2), (3) etc., [there should be a separate Basis for Adverse Opinion Paragraph where the basis for adverse opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] the statement of cash of the recipient under the Agreement as at [insert date] is not prepared, in all material respects, in accordance with the UN ENTITY accounting policies.

Option 4: (Disclaimer of opinion)

Because of the significance of the matter described in paragraph (1),(2), (3) etc., [there should be a separate Basis for Disclaimer of Opinion Paragraph where the basis for disclaimer of opinion is clearly explained and the above paragraphs should be amended in accordance with ISA 800 to reflect the modification] we were unable to obtain sufficient appropriate evidence to provide a basis for an audit opinion. Accordingly we are unable to express an opinion on the statement of cash in the amount of [insert amount in US$] audited by us as at [insert date].

Emphasis of matter [if applicable]

We draw attention to Note [insert number] to the statement of cash which describes the uncertainty related to [give explanation of the uncertainty]. Our opinion is not qualified in respect of this matter.

Auditor’s signature

Date of the auditor’s report

Auditor’s address
Date of issue: ______________________

AUDITOR’S NAME (Please print): ________________

AUDITOR’S SIGNATURE: ______________________

STAMP AND SEAL OF AUDIT FIRM: ________________

AUDIT FIRM ADDRESS: ______________________

AUDIT FIRM TEL. NO. ______________________

Note: Audit opinions must be one of the following: (a) qualified, (b) unqualified, (c) adverse, or (d) disclaimer. If the audit opinion is other than ‘unqualified’, the audit report must describe both the nature and amount of the possible effects on the UN ENTITY financial statement (Amount of qualification/Net Financial Impact). A definition of audit opinions is provided in Annex 2. Categorization of audit Financial, Internal Control, Compliance and Other Findings is provided in Annex 3.
Annex 2: Definition of audit opinions

Unqualified (clean or positive) opinion

An unqualified opinion should be expressed when the auditor concludes that the financial statements give a true and fair view or are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

Qualified opinion – a modified (negative) audit opinion

A qualified opinion should be expressed when the auditor concludes that an unqualified opinion cannot be expressed but that the effect of any disagreement with management, or limitation on scope is not so material and pervasive as to require an adverse opinion or a disclaimer of opinion. A qualified opinion should be expressed as being ‘except for’ the effects of the matter to which the qualification relates.

Disclaimer of opinion – a modified (negative) audit opinion

A disclaimer of opinion should be expressed when the possible effect of a limitation on scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence and, accordingly, is unable to express an opinion on the financial statements.

Adverse – a modified (negative) audit opinion

An adverse opinion is expressed by an auditor when the financial statements are significantly misrepresented, misstated and do not accurately reflect the expenditure incurred and reported in the financial statements (statement of expenses, statement of cash, statement of assets and equipment).

An adverse opinion is expressed when the effect of a disagreement is so material and pervasive to the financial statements that the auditor concludes that a qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.

Risk levels

In addition to explaining the and giving details about the ‘effect, potential impact or risk’ in the text of an audit observation, UN ENTITY requires that the auditor also identifies the risk level in the audit report by using one of the following three pre-established risk levels:

<table>
<thead>
<tr>
<th>Risk Level</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>Action that is considered imperative to ensure that UN ENTITY is not exposed to high risks (i.e. failure to take action could result in major consequences and issues)</td>
</tr>
<tr>
<td>Medium</td>
<td>Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).</td>
</tr>
<tr>
<td>Low</td>
<td>Action that is considered desirable and should result in enhanced control or better value for money</td>
</tr>
</tbody>
</table>
Annex 3. Categorization of Audit Findings

Financial Findings (with Financial Impact and risk rating for each UN agency)
No supporting documentation
Insufficient supporting documentation
Cut-off error
Expenditure not for project purposes
No proof of payment
No proof of goods / services received
VAT incorrectly claimed
DSA rates exceeded
Bank interest not reported
Support costs incorrectly calculated
Expenditure claimed but activities not undertaken
Advance claimed as expenditure
Commitments treated as expenditure
Ineligible salary cost
Other

Internal Control Findings (with the risk rating for each UN agency if applicable. Financial impact is not required)
Lack of audit trail
Inconsistent basis of accounting
Lack of financial control policies and procedures
Lack of procedures for verification of assets
Lack of procedures for disposal of assets
Lack of segregation of duties
Suppliers’ invoices not approved
Lack of bank reconciliations
Lack of basis for allocating salary costs
Payments not approved
No competitive procedures for the award of contracts
Failure to implement prior year’s audit recommendations
Poor record keeping
Excessive use of cash payments
Other
Compliance Findings (with the risk rating for each UN agency if applicable. Financial impact is not required)
Bank account different from that named in the LoU
Signatories on FACE forms different from those in the LoU
Fixed assets not marked with UN agency insignia
FACE forms not submitted quarterly
Other

Other Findings (with the risk rating for each UN agency if applicable. Financial impact is not required)
Fundamental project activities not completed
Other
**ANNEX XXI. INDIVIDUAL PERFORMANCE PLAN (IPP) FORM**

**PROJECE STAFF**
**INDIVIDUAL PERSONAL WORKPLAN**

Period:
Staff Name:
Index Number:

<table>
<thead>
<tr>
<th>OUTPUTS/ACTIVITIES</th>
<th>Indicators</th>
<th>TARGET DATE</th>
<th>Mid Term Ass</th>
<th>Year End Ass</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>C</td>
<td>PC</td>
<td>NC</td>
</tr>
<tr>
<td>Output 1:</td>
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<tr>
<td>Output 2:</td>
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</tr>
<tr>
<td>Output 3:</td>
<td></td>
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</tbody>
</table>
ANNEX XXII. RELEVANT GOVERNMENT REGULATIONS ON DIRECT GRANT MANAGEMENT WITH IMPLEMENTING PARTNER

A. Direct Grant Management with Implementing Partners (M/I)

1. Direct Grant Management in the form of Cash

Submit request for Grant ID/registration number

a. BAPPENAS as GCA will submit the request for Grant ID to the Directorate General of Debt Management cq. Director of Evaluation, Accounting, and Settlement, Ministry of Finance.

b. The request should include as an attachment:
   1) Grant agreement or other documents of equal value; and
   2) Grant summary

c. The request should refer to Forms 1 and 2(annex___).

d. The Grant ID received from the Directorate General of Debt Management at Ministry of Finance, should then be forwarded by BAPPENAS to the Echelon-1 level officials responsible for the UNFPA Programme in respective IPs.

Currently, the grant ID for the UNFPA CPAP 2011-2015 is registered as No. 71509501. This registration number can be used by every IP for accountability processes related to UNFPA funding.

2. Grant Account Management

a. Based on the request by KPA (kuasa pengguna anggaran)/Head of Unit (SATKER) who is responsible for the programme, the KPA should submit a request to open a bank account, that will be used for the management of direct grants in the form of cash, to the Echelon-1 level official who will then send it to the Secretary General of the IP.

b. The Secretary General of Ministries/Institutions should a request for approval to open a bank account, this request should be submitted to the Director General of Treasury cq. the Director of State Treasury Management.
c. The request for approval to open a bank account should include supporting documents such as:
   1) The request for approval to open a bank account from KPA/Head of Unit signed by the Echelon I-level official, in accordance to Form 3
   2) Statement of approving the request to open an account in accordance to Form 4
   3) A letter that acknowledges the registration of the bank account in the DIPA in accordance to Form 5
   4) Grant ID from the Directorate General of Debt Management.

d. Based on the approval to open a bank account from the Director General of Treasury, then the KPA/Head of Unit should submit a request to the bank to open an account;

e. After opening an account, the KPA/Work Unit must report the account to the Secretary General of IPs to be forwarded to the Directorate General of Treasury in accordance to Form 6

f. The management of grant accounts is carried out by the treasurer of the relevant IP Work Unit.

g. Grant recipient units can directly use funds from direct grants while the DIPA is being revised.

h. Bank accounts that are no longer in use should be closed by the KPA/Work Unit.

i. The ending balance of item (h) should be transferred to UNFPA.

j. A bank account can be opened for grant funds in the programme location.

k. The bank account as mentioned in item (j) is managed by the treasurer or the assistant treasurer, upon permission to open an account from the Ministry of Finance.

l. In the instance where grant accounts have already been opened prior to obtaining permission from MOF, the work unit should submit a request to open an account (see items (a) to (k)).

m. SKPDs are not allowed to open a bank account for grant funds.
(i) Grant Ceiling Adjustment in DIPA (Revised DIPA)
   a. Head of Work Unit through leader of Echelon I submits application on revised DIPA for Foreign Direct Grant in form of Money, to local Regional Office of Directorate General of Treasury with copies to planning unit and financial unit at respective M/I.
   b. Requirements to attach:
      1) Proposal on Budget Revision attached with Matrix of Amendment (before-after);
      2) SPTJM; and
      3) State Ministries Budget Work Plan Computer Data Archives/Budget Implementation Form Agency.
   c. Expense ceiling adjustment with fund coming from grant of DIPA at amount as planned to spend until end of current fiscal year and/or at expenditure realization, as highest as realization of grant receipt as received in the account.
      Example:
      Direct Grand Agreement received in form of money at commitment value of USD1 million, transferred to treasurer’s account USD800 thousands, expenditure plan USD700 thousands, then revised DP submitted by M/I amounts USD700 thousands or maximum USD800 thousands or if that will be spent amounts USD800 thousands.

(ii) Revenue, Expenditure, and Refund Validation
   a. Revenue and Expenditure funded from Cash Direct Grant Validation
      1) PP-SPM performs validation test for SP2HL along with support documents received from PPK.
      2) PP-SPM by using SPM application issues and submits SP2HL to KPPN pursuant to enclosed format (Form 7), by enclosing:
         a) Copy of Latest Current Account for the Grant Account;
         b) SPTMHL (according to Form 16);
         c) SPTJM (according to Form 17); and
         d) Copy of Approval to Account Opening for submitting the first SP2HL.
            • It is suggested that 15 days after Quarters I, II, and III end, KPA validates grant revenue and/or expenditure sourced from grant. At the same time, validation for quarter IV is performed by no later than end of current year.
      3) PP-SPM submits SP2HL to KPA for stipulation. KPA submits SP2HL for any direct grant revenue in form of money at amount as received and expenditure sourced from domestic direct grant at amount as spent in current fiscal year to Special KPPN for Loan and Grant.
      4) Based on SP2HL submitted by KPA to KPPN, KPPN issues SPHL in 3 (three) copies pursuant to Form 8.
b. Validation to Money Direct Grant Revenue Refund (enclose example).

1) Remaining grant fund is returned to UNFPA

Grant fund has been validated for revenue (SP2HL/SPHL has been issued):

1) PP-SPM tests the correctness of SP4HL along with support documents from PPK.

2) Upon direct grant revenue refund, KPA submits SP4HL to KPPN Special for Loan and Grant by enclosing:

a) Copy of latest current account for the Grant Account;

b) Copy of transfer evidence/transfer to Granting Party; and

c) SPTJM (according to Form 17).

d) SP4HL Form is enclosed according to Form 9, and made by application provided by Directorate General of Treasury.

e) Based on SP4HL submitted by Work Unit, KPPN issues SP3HL in 3 (three) copies pursuant to Form 10.

KPA submits SP4HL to KPPN amounting at that returned to donor. Issuance of SP4HL is adjusted to date and year of refund to donor.

Example:

Receiving money amounting IDR1 billion, Expenditure IDR900 millions, and validated for revenue IDR1 billion, and Expenditure IDR900 millions. At year-end, remaining fund at IDR100 millions is submitted to donor. Based on evidence on deposit, M/I submits SP4HL amounting IDR100 millions KPPN for Loan and Grant to obtain validation.
2) In case of remaining grant funds is not returned to UNFPA (still in the account of Ministries/Institutions), direct grant remaining in year 20XX can be directly used in year 20XX+1. Ministries/Institutions should submit adjustment to expenditure ceiling sourced from grant in DIPA for year 20XX.

3) It is possible that grant fund obtained from UNFPA is spent in form of goods/assets planned to give to other party (local government, NGO, Center of Population Study, etc.), PA/KPA must:
   a. Record any expenses on goods/asset procurement into stock account.
   b. Arranging minute of operating handover (BASTO) between PA/KPA and regional government.
   c. Submitting application on goods/assets write-off upon goods/assets handed over to the local government.
   d. Authority to write off:

<table>
<thead>
<tr>
<th>Type of Writing-Off Activity</th>
<th>KPKNL</th>
<th>Regional Office of DJKN</th>
<th>PKNSI</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Land and/or building (Proposed NB)</td>
<td>up to 1 billion</td>
<td>1 – 5 billions</td>
<td>5 – 10 billions</td>
</tr>
<tr>
<td>• Other land and/or building (Proposed NB)</td>
<td>up to 500 millions</td>
<td>500 millions – 1 billion</td>
<td>1 – 5 billions</td>
</tr>
</tbody>
</table>

   e. Further, after permit of write-off is issued, the Minister of Finance, PA/KPA arranges Minute of Handover along with local government.
   f. Writing-off for goods/assets of stock in M/I balance sheet.

3. Mechanism of Direct Grant Management in Form of Goods/Services

3.1 Arrangement of Minute of Handover

Leader of Work unit/official appointed to received grant in form of goods/services makes and to sign on BAST along with UNFPA. BAST at least contains:
   a. Date of handover
   b. Granting and granted party
   c. Objective of handover
   d. Nominal value (foreign currency and rupiah)
   e. Grant form (goods/services)
   f. Detailed price per item.
Documents related to grant acceptance must be administered by grant receiver. Form of Minute of Handover for goods and services is described in Forms 11 and 12.

BAST in form of services must enclose brief activity report as integrated part of BAST. Responsibility to goods/services procurement and price/cost put in the Minute of Handover is responsibility of UNFPA.

3.2 Validation

a. Validation of Direct Grant Revenue in form of Goods/Services in SP3HL-BJS format
   1) KPA submits SP3HL-BJS according to Form 13 in 3 (three) copies to DJPU c.q. Director of Evaluation, Accounting, and Settlement by enclosing:
      a) BAST; and
      b) SPTMHL (according to Form 16).
   2) SPTMHL has contained value of goods/services received in IDR currency.

b. Expenditure record having been funded by Grant in form of Goods/Services in MPHL-BJS format
   1) KPA submits MPHL-BJS (according to Form 14) for:
      a) Expenditure of goods for Accounting stocks from grant;
      b) Capital expenditure for Accounting fixed assets or other assets from grant; at amount of goods/services as mentioned on SP3HL-BJS in current fiscal year to its work partner KPPN.
2) KPA submits MPHL-BJS to KPPN by no later than 3 (three) working days after SP3HL-BJS is received by enclosing:
   a) SPTMHL (according to Form 16);
   b) SP3HL-BJS second sheet; and
   c) SPTJM (according to Form 17)
3) At the Approval of MPHL-BJS (according to Form 15) received from KPPN Special for Loan and Grant or work partner KPPN, KPA books expenditure on goods for Accounting stocks from grant/capital expenditure for fixed property Accounting or other property from grant.
4) Upon Grant Revenue and expenditure funded from grant, it is properly disclosed in CaLK.

4. RECONCILIATION AND REPORTING

A. Grant Reconciliation

Reconciliation is performed gradually for at least once 3 (three) months. Grant reconciliation is made between:

1. Ministries/Institutions with grant provider upon realization of Grant Revenue (according to Form 20);
   a. Result of reconciliation is copied to Directorate of EAS DJPU
   b. Reconciliation result of Work Unit with Granting Party shall be submitted to Echelon I for then being recapped and submitted to financial unit of Ministries/Institutions for then being recapped and submitted to DJPU.
2. Work Unit of M/I and KPPN special for Loan and Grant or KPPN of expenditure related work unit funded from grant (pursuant to Form 23); and
3. Ministries/Institutions with DJPU upon Grant Revenue directly received in form of money, goods, and services (pursuant to Form 22). Upon recapitulation made by M/I work financial unit, M/I financial unit further reconciles with DJPU.

B. Reporting

Grant transaction is also presented in financial report by referring to applicable laws and regulation. Arrangement of Grant Accounting System (Sistem Akuntansi Hibah (SIKUBAH)) refers to Government Regulation Number 71 of 2010 regarding Governmental Accounting Standard.

KPA as accounting entity and reporting entity reports implementation of expenditure sourced from grant, in Budget Realization Report (LRA) and assets obtained from grant in the balance sheet. Further, for the obtained grant is explained in the notes on financial report (CaLK).
1. Reporting Period

Grant reporting is part of Budget Realization Report that at least submitted twice a year, namely Semester Annual Report and Year-End Annual Report.

2. Grant Report Components arranged by M/I Financial Unit

Grant Report consists of:

a. Balance Sheet;

b. LRA;

c. CaLK

3. Balance sheet describes financial position of any reporting entity regarding assets, liability, and fund equity on certain date.


LRA presents summary of sources, allocation, and application of economic resources managed by the government, describing comparison between budget and its realization within one reporting period.

Elements directly included by LRA on the grant consists of expenditure sourced from grant. Grant revenue in form of goods/services as well as expenditure for Accounting grant in form of goods/services shall be non-cash.

5. Notes on Financial Report (CaLK)

a. Information presentation regarding Grant policies, target achievement for Law on National Budget (APBN), along with any problems and obstacles faced in reaching intended targets;

b. Presentation of summary of annually financial achievement;

c. Presentation of information on the basics of financial report arrangement and accounting policies chosen to apply to other important transactions and events;

d. Information disclosing required by Government Accounting Standard that is not yet presented on face sheet of the financial report;

e. Elucidation to LRA and Balance Sheet;

f. Presentation of measurement basis on the grant;

g. More detailed presentation of grant sources or types; and

h. Additional information provision as required for proper presentation.
ANNEX XXIII. The Convention on The Privileges And Immunities of The UN

LEMBARAN NEGARA
REPUBLIC INDONESIA.

No. 33, 1969.


Presiden Republik Indonesia,

Kemantapan:

a. bahwa Sidang Umum Perserikatan Bangsa-bangsa pada sidangnya tanggal 23 Februari 1945 dan tanggal 21 November 1947 telah mengesahkan:

1. Convention on the Privileges and Immunities of the United Nations,
2. Convention on the Privileges and Immunities of the Specialized Agencies;

b. bahwa Sebelum tahun 1956, Badan Tenaga Atom Internasional, pada tahun 1956, maka pada tahun 1959 telah diadakan perselisihan tentang privasi dan imunitas kepada Badan Tenaga Atom Internasional itu dinagari-negara anggotanya (Agreement on the Privileges and Immunities of the International Atomic Energy Agency);

c. bahwa sejak tahun 1955, kajian-kajian atas dimungkinkan oleh Badan Tenaga Atom Internasional di Indonesia semoga Indonesia mendapat penggunaan Badan Tenaga Atom Internasional pada tahun 1957, dan sekarang dipergunakan, perlu Indonesia men- 

diskusikan persetujuan Antara Komisi dan Perselisihan ini dimungkinkan oleh Badan Tenaga Atom Internasional, serta perlu anggota mengesahkan Komisi-komisi dan Perselisihan tersebut dengan beberapa reservation.

Nenekayang:

1. Pasal 10, ayat (1) dan pasal 11 Undang-undang Dasar 1945;
2. Undang-undang No. 25 tahun 1957 tertanggung Persetujuan Negara Republik Indonesia kepada Anggaran Dasar dari Badan Tenaga Atom Internasional (Lembaga legislasi Republik Indonesia tahun 1957 No. 66);
3. Keputusan Presiden Republik Indonesia No. 103 tahun 1958;
4. Amenat Presiden Republik Indonesia kepada Ketua Dewan Perwakilan Rakjat di Djakarta tanggal 22 Agustus 1960 No. 2826/RK/60;

Kemutusakan:

Peranan Mengesahkan:

2. Convention on the Privileges and Immunities of the Specialized Agencies, 1947,
3. Agreement on the Privileges and Immunities of the International Atomic Energy Agencies, 1959;

diatur beberapa reservation sebagai berikut adalah terlampir pada Keputusan Presiden ini.

Kode: Keputusan Presiden ini mulai berlaku pada hari tanggal ditandatangani.
Agar supaya setiap orang dapat mengatasi masalah, menariklah konsep pengembangan Kepu-
tusan Presiden Republik Indonesia ini dengan penempatan dalam Lembaga-Negara Republik
Indonesia.

Presiden Republik Indonesia,

SOEHRITO.
Djenderal T.N.I.

Diundangkan di Jakarta pada tanggal 24 Juni 1969.
Sekretaris Negara Republik Indonesia,

S.L. NUSTAKH.
Major Djenderal T.N.I.

----//snw//----
221. PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS

A. RESOLUTION RELATING TO THE ADOPTION OF THE GENERAL CONVENTION ON PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS, AND TEXT OF THE CONVENTION.

The General Assembly approves the annexed convention on the privileges and immunities of the United Nations and proposes it for accession by each Member of the United Nations.

Thirty-first plenary meeting, 13 February 1946.

CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS

Whereas Article 104 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfillment of its purposes and

Whereas Article 105 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfillment of its purposes and that representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of the functions in connection with the Organization:

Consequently the General Assembly by a resolution adopted on 13 February 1946 approved the following convention and proposes it for accession by each Member of the United Nations.

ARTICLE I

Juridical Personality

Section 1. The United Nations shall possess juridical personality. It shall have the capacity:

(a) to contract;
(b) to acquire and dispose of immovable and movable property;
(c) to institute legal proceedings.

ARTICLE II

Property, Funds and Assets

Section 2. The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except in so far as in any particular case it has expressly waived its immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

Section 3. The premises of the United Nations shall be inviolable. The property and assets of the United Nations, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action.

Section 4. The archives of the United Nations, and in general all documents belonging to it or held by it, shall be inviolable wherever located.

Section 5. Without being restricted by financial controls, regulations or moratoria of any kind,

(a) The United Nations may hold funds, gold or currency of any kind and operate accounts in any currency;
(b) The United Nations shall be free to transfer its funds, gold or currency from one country to another or within any country and to convert any currency held by it into any other currency.

Section 6. In exercising its rights under section 5 above, the United Nations shall pay due regard to any representations made by the Government of any Member so far as it is considered that effect can be given to such representations without detriment to the interests of the United Nations.

Section 7. The United Nations, its assets, income and other property shall be:

(a) exempt from all direct taxes; it is understood, however, that the United Nations will not claim exemption from taxes which are, in fact, no more than charges for public utility services;
(b) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its official use. It is understood, however, that articles imported under such exemption will not be sold in the country into which they were imported except under conditions agreed with the Government of that country;
(c) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

Section 8. While the United Nations will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless, when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, Members will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of duty or tax.

ARTICLE III

Facilities in respect of Communications

Section 9. The United Nations shall enjoy in the territory of each Member for its official communications treatment not less favourable than that accorded by the Government of that Member to any other Government, including its diplomatic mission, in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephones, telephone and other communications; and press rates for information to the press and radio. No censorship shall be applied to the official correspondence and other official communications of the United Nations.

Section 10. The United Nations shall have the right to use codes and to dispatch and receive its correspondence by courier or in bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

ARTICLE IV

The Representatives of Members

Section 11. Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:

(a) immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as repre-
sentatives, immunity from legal process of every kind;

(b) inviolability for all papers and documents;

(c) the right to use codes and to receive papers or correspondence by courier or in sealed bags;

(d) exemption in respect of themselves and their spouses from immigration restrictions, alien registration or national service obligations in the State they are visiting or through which they are passing in the exercise of their functions;

(e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;

(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys, and also;

(g) such other privileges, immunities and facilities, not inconsistent with the foregoing, as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from excise duties or sales taxes.

Section 12. In order to secure for the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, complete freedom of speech and independence in the discharge of their duty, the immunity from legal process in respect of words spoken or written and all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer the representatives of Members.

Section 13. Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations are present in a State for the discharge of their duties shall not be considered as periods of residence.

Section 14. Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individual themselves, but in order to safeguard the independent exercise of their functions in connection with the United Nations. Consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any case where in the opinion of the Member the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

Section 15. The provisions of sections 11, 12 and 13 are not applicable as between a representative and the authorities of the State of which he is a national or of which he is or has been the representative.

Section 16. In this article the expression "representatives" shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations.

ARTICLE V

Officials

Section 17. The Secretary-General will specify the categories of officials to which the provisions of this article and article VII shall apply. He shall submit these categories to the General Assembly. Thereafter these categories shall be communicated to the Governments of all Members. The names of the officials included in these categories shall from time to time be made known to the Governments of Members.

Section 18. Officials of the United Nations shall:

(a) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;

(b) be exempt from taxation on the salaries and emoluments paid to them by the United Nations;

(c) be immune from national service obligations;

(d) be immune, together with their spouses and relatives dependent on them, from immigration restrictions and alien registration;

(e) be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions to the government concerned;

(f) be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crisis as diplomatic envoys;

(g) have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

Section 19. In addition to the immunities and privileges specified in section 18, the Secretary-General and all Assistant Secretaries-General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

Section 20. Privileges and immunities are granted to officials in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive immunity of any official in any case where, in his opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General, the Security Council shall have the right to waive immunity.

Section 21. The United Nations shall co-operate at all times with the appropriate authorities of Members to facilitate the proper administration of justice, secure the observance of police regulations, and prevent the occurrence of any abuse in connection with the privileges, immunities and facilities mentioned in this article.

ARTICLE VI

Experts on Missions for the United Nations

Section 22. Experts (other than officials coming within the scope of article V) performing min-
PROGRAMME MANAGEMENT IMPLEMENTATION GUIDELINE
COOPERATION BETWEEN The Government of Indonesia and UNFPA 9 Cycle

ARTICLE VIII
Settlement of Disputes

Section 29. The United Nations shall make provisions for appropriate modes of settlement of:

(a) disputes arising out of contracts or other disputes of a private law character, to which the United Nations is a party;

(b) disputes involving any official of the United Nations who by reason of his official position enjoys immunity, if immunity has not been waived by the Secretary-General.

Section 30. All differences arising out of the interpretation or application of the present convention shall be referred to the International Court of Justice, unless in any case it is agreed by the parties to have recourse to another mode of settlement. If a difference arises between the United Nations on the one hand and a Member on the other hand, a request shall be made for an advisory opinion on any legal question involved in accordance with Article 96 of the Charter and Article 65 of the Statute of the Court. The opinion given by the Court shall be accepted as decisive by the parties.

FINAL ARTICLE

Section 31. This convention is submitted to every Member of the United Nations for accession.

Section 32. Accession shall be effected by deposit of an instrument with the Secretary-General of the United Nations and the convention shall come into force as regards each Member on the date of deposit of each instrument of accession.

Section 33. The Secretary-General shall inform all Members of the United Nations of the date of each accession.

Section 34. It is understood that, when an instrument of accession is deposited on behalf of any Member, the Member will be in a position under its own law to give effect to the terms of this convention.

Section 35. This convention shall continue in force as between the United Nations and every Member which has deposited an instrument of accession so long as that Member remains a Member of the United Nations, or until a revised general convention has been approved by the General Assembly and that Member has become a party to this revised convention.

Section 36. The Secretary-General may conclude with any Member or Members supplementary agreements adjusting the provisions of this convention so far as that Member or those Members are concerned. These supplementary agreements shall in each case be subject to the approval of the General Assembly.

B.

Resolution relating to negotiations with the competent authorities of the United States of America concerning the arrangements required as a result of the establishment of the seat of the United Nations in the United States of America, and text of a draft convention to be transmitted as a basis of discussion for these negotiations.

1. The General Assembly authorizes the Secretary-General (with the assistance of a committee
composed of persons appointed by the governments of Australia, Belgium, Bolivia, China, Cuba, Egypt, France, Poland, United Kingdom, Union of Soviet Socialist Republics) to negotiate with the competent authorities of the United States of America the arrangements required as a result of the establishment of the seat of the United Nations in the United States of America.

2. The following draft convention is transmitted by the General Assembly to the Secretary-General for use in these negotiations as a basis of discussion.

3. The Secretary-General shall report to the General Assembly the results of these negotiations.

4. Any agreement apart from purely temporary agreements with the competent authorities of the United States resulting from these negotiations shall be subject to approval by the General Assembly before being signed on behalf of the United Nations.

Thirty-first plenary meeting, 13 February 1946.

CONVENTION BETWEEN THE UNITED NATIONS AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA

(This draft has been prepared on the assumption that there will be no private persons living within the zone containing the seat of the United Nations.)

THE UNITED NATIONS AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

Desiring to conclude a convention for the purpose of carrying out the resolution adopted by the General Assembly........................., to establish the seat of the United Nations in............................and to regulate questions arising as a result thereof;

have appointed as their plenipotentiaries for this purpose:

The United Nations...........................
Secretary-General

The Government of the United States of America

who have agreed as follows:

ARTICLE I

Definitions

Section 1. In this convention:
(a) the expression "zone" means the area referred to in section 2, including any additions to it;
(b) the expression "law of the United States of America" includes federal, state, and local laws, however designated;
(c) the expression "Government of the United States of America" includes a State or a competent state authority wherever the context so requires;
(d) the expression "courts of the United States of America" includes federal and state courts;
(e) the expression "United Nations" means the International Organization established by the Charter of the United Nations.

ARTICLE II

The United Nations Zone

Section 2. The seat of the United Nations shall be the area situated....................... marked pink on the map which forms annex 1. Additions may be made later to this area in accordance with the provision of section 6.

Section 3. The Government of the United States of America undertakes, on the entry into force of this convention, to cause to be vested in the United Nations possession immediately and full ownership as soon as possible of all land in the zone as shown in annex 1 and of all buildings situated thereon at the time of transfer.

Section 4. The Government of the United States of America shall be responsible for expropriating and compensating so far as necessary and as soon as possible all interests in land and buildings conveyed to the United Nations.

Section 5. Having regard to section 4, the United Nations shall pay to the United States of America a fair price for any land and buildings conveyed to the United Nations. The amount so payable shall be credited to the United States of America in the accounts of the United Nations and shall be set off, during such period as may be fixed, against contributions due from the United States of America. In default of agreement, this price and this period shall be determined by an expert selected by the President of the International Court of Justice.

Section 6. The United Nations shall have exclusive rights over the subsoil of land conveyed to it, and in particular the right to make constructions underground and to obtain therefrom supplies of water. It shall not, however, have the right to exploit minerals.

Section 7. The United Nations may establish in the zone any type of installation which it deems necessary for the purpose of its work, and in particular may establish its own radio telegraph sending and receiving stations, including broadcasting, teletype, and telephoto services. The United Nations shall make arrangements with the International Telecommunications Union with regard to wavelengths and other similar matters.

Section 8. The Government of the United States of America shall, at the request of the Secretary-General acting in pursuance of a resolution of the General Assembly, cause to be vested in the United Nations possession immediately and full ownership as soon as possible of such land as may be required for the purpose of constructing an airport, railway station, or radio telegraphic station or for such other purposes as may be required by the United Nations. The provisions of sections 4, 5 and 6 shall apply to land so conveyed.

Section 9. In the event of the land conveyed in accordance with section 8 not being contiguous to the remainder of the zone, the Government of the United States of America shall guarantee an unimpaired communication and transit between parts of the zone.

ARTICLE III

Law and Authority in the Zone

Section 10. The zone, including the air space above it and the subsoil below it, shall be inviolable.

Section 11. Save as otherwise provided in this convention, the zone shall be under the control and authority of the United Nations.

Section 12. Without prejudice to the generality of section 11, the Government of the United States of America renounces jurisdiction over any matters relating to entry into the zone and to the
conditions under which persons may remain or reside there, and over any matters relating to the construction or removal of buildings in the zone.

Section 13. Officers or officials of any authority in the territory of the United States of America, whether administrative, judicial, military, or police, shall not enter the zone to perform any official duties therein except with the permission of and under conditions agreed by the Secretary-General. The service of legal process, including the seizure of private property, shall take place within the zone under conditions approved by the Secretary-General.

Section 14. Without prejudice to the provisions which are contained in annex II and subsequently in the General Convention referred to in section 32, which relate to the immunities of officials of the United Nations and of the representatives of Members, the United Nations shall not permit the zone to become a refuge either for persons who are avoiding arrest under the law of the United States of America or are required by the Government of the United States of America for extradition to another country, or for persons who are endeavouring to avoid service of legal process.

Section 15. Subject to section 16, the law of the United States of America shall apply within the zone, and in particular the ordinary civil and criminal law.

Section 16. The United Nations may enact regulations making provisions of an administrative character for the zone. Any such regulation shall prevail over any provisions in the law of the United States of America which are inconsistent with it. It is agreed that within the zone the protection afforded by the Constitution of the United States to personal liberty and to the basic human freedoms of expression and worship shall not be lessened, and no form of racial discrimination shall be permitted.

Section 17. The courts of the United States of America shall, without prejudice to any provisions of annex II and subsequently of the General Convention referred to in section 32, have jurisdiction over acts done and transactions taking place in the zone, in the same manner as they have over similar acts and transactions taking place outside the zone.

Section 18. The courts of the United States of America, when dealing with cases arising out of or relating to acts done or transactions taking place in the zone, shall take cognizance of the regulations enacted by the United Nations under section 16, though they shall not be obliged to inflict penalties for infraction of such regulations unless the Government of the United States of America has agreed to these regulations before the infraction was committed.

ARTICLE IV
Communications and Transit to and from the Zone

Section 19. The Government of the United States of America shall guarantee at all times adequate means of communication to and from the zone through the territory of the United States of America, for the passage of persons, the transmission of postal correspondence and telegrams, and the transport of goods required for use and consumption in the zone.

Section 20. Representatives of Members, irrespective of the relations existing between their Government and the Government of the United States of America, officials both of the United Nations and of the specialized agencies, and the families of these representatives and officials, shall at all times enjoy the right of unimpeded and safe transit through the territory of the United States of America to and from the zone.

Section 21. The accredited representatives of news agencies, whether press, radio, or films, and of non-governmental organizations recognized by the United Nations for the purpose of consultation, shall also enjoy the rights referred to in section 20.

Section 22. Immigration and other regulations in force in the United States of America, regarding the entry and residence of foreigners, shall not be applied in such a manner as to interfere with the rights referred to in sections 20 and 21. Visas required by the persons referred to in those sections shall be granted without charge, without delay and without requirement of personal attendance for the issue of the visa.

Section 23. The Government of the United States of America shall give or cause to be given facilities for the issue of visas to, and for the use of the available means of transport by, persons coming from abroad (other than those referred to in sections 20 and 21) who desire to visit the zone. The Secretary-General of the United Nations and the Government of the United States of America shall, at the request of either of them, enter into discussion with regard to the application of this section.

Section 24. The provisions of this article shall not prevent the Government of the United States of America from taking precautions in the interests of national security, provided that such precautions shall not have the effect of interfering with the rights referred to in sections 19, 20 and 21.

ARTICLE V
Resident Representatives to the United Nations

Section 25. Persons accredited to the United Nations by Members as resident representatives and their staffs, whether residing inside or outside the zone, shall be recognized by the Government of the United States of America as entitled on its territory to the same privileges and immunities as that Government accords to the diplomatic envoys accredited to it, and the staffs of these envoys.

ARTICLE VI
Police Protection of the Zone

Section 26. The Government of the United States of America shall cause to be provided on the boundaries of the zone such police protection for the zone as is required, and shall be responsible for ensuring that the tranquillity of the zone is not disturbed by the unauthorized entry of bodies of persons from outside or by disturbances in its immediate vicinity.

Section 27. If so requested by the Secretary-General, the Government of the United States of America shall cause to be provided a sufficient number of police to perform duties inside the zone for the preservation of law and order therein, and for the removal of persons who have committed
or are suspected of having committed or of being about to commit offences, including injunctions to the administrative regulations of the United Nations.

ARTICLE VII

Public Services for and the Amenities of the Zone

Section 21. The Government of the United States of America will exercise all the powers which it possesses or has in the zone, and the co-operative powers which the Government of the United States of America will consider the needs of the zone as being of equal importance with the essential services of the United States Government itself. Consequently, in that event it will take all steps which it would take in case of interruption or threatened interruption of these services to theessential services of the United States Government to ensure that the work of the United Nations is not prejudiced.

Section 29. The Government of the United States of America shall be responsible for ensuring that the amenities of the zone are not prejudiced and the purposes for which the zone is required are not obstructed by any use made of the land in its vicinity.

ARTICLE VIII

Matters Relating to the Operation of this Convention

Section 30. The Secretary-General and the Government of the United States of America shall settle by agreement the channel or channels through which shall be conducted correspondence relating to the application of the provisions of this convention and to other questions affecting the zone. If the Secretary-General so requests, the Government of the United States of America shall appoint a special representative for the purpose of liaison with the Secretary-General.

Section 31. In so far as the fulfilment of this convention requires co-operation and action by any other national or non-national authority of the United States of America, the Government of the United States will conclude with that state or authority such agreements as are necessary for this purpose. The conclusion of these agreements, together with the enactment of any necessary legislation by the United States and by the state, shall be completed before the notice is given which is required under section 29 to be given by the Government of the United States of America before this convention enters into force.

ARTICLE IX

Relation between this Convention and the General Convention

Section 32. Until the Government of the United States of America becomes a party to the general convention relating to the privileges and immunities of the United Nations, the provisions of annex II shall apply between the United Nations and the Government of the United States of America. Thereafter, those provisions shall be replaced by the provisions of the General Convention, which shall continue in force so long as the present convention remains in operation.

Section 33. The provisions of this convention shall be complementary to the provisions of the general convention and, until the Government of the United States of America becomes a party to the general convention, to the provisions of annex II.

Section 34. In so far as any provision of this convention and any provision of the general convention (or of annex II as the case may be) relate to the same subject matter, the two provisions shall, wherever possible, be treated as complementary, so that both provisions shall be applicable and neither shall narrow the effect of the other; but in any case of absolute conflict, the provisions of this convention shall prevail.

ARTICLE X

Final Provisions

Section 35. This convention, having already been approved by a resolution of the General Assembly, shall enter into force as soon as the Government of the United States of America notifies the Secretary-General that it has all the powers necessary to fulfil the provisions of the convention. The Government of the United States of America shall take every possible step to enable it to give this notification as soon as possible, and in any case not later than

Section 36. This convention shall remain in force so long as the seat of the United Nations is maintained in the territory of the United States of America.

Section 37. The seat of the United Nations shall only be removed from the territory of the United States of America if the United Nations should so decide.

Section 38. If the seat of the United Nations is removed from the territory of the United States of America, the Government of the United States of America shall pay to the United Nations an equitable sum for the land in the zone and for all buildings and installations thereon. An examination by the President of the International Court of Justice shall decide, in default of agreement between the parties, what sum is equitable, having regard to

(a) the then value to the United States of America of the land, buildings and installations;

(b) the cost incurred by the United Nations in acquiring the land and in erecting the buildings and installations.

Section 39. Any difference between the United Nations and the Government of the United States of America concerning the interpretation or application of this convention or of any supplementary agreement or agreement which is not settled by negotiation shall be referred to the arbitration of an umpire appointed for the purpose by the President of the International Court of Justice.

Section 40. Either party may request the General Assembly to request of the International Court of Justice an advisory opinion on any legal question arising in the course of the proceedings referred to in section 39. Pending the receipt of the opinion of the Court, an interim decision of the umpire shall be observed by both parties. Thereafter the umpire shall render a final decision, having regard to the opinion of the Court.

IN WITNESS WHEREOF the above-mentioned plenipotentiaries have signed this convention:

DONE THIS _______ DAY OF ____________ AT ________

IN DUPLICATE.
ANNEX I

MAP
(Not reproduced here)

ANNEX II

ARTICLE I

Juridical Personality

Section 1. The United Nations shall possess juridical personality. It shall have the capacity:

(a) to contract;
(b) to acquire and dispose of immovable and movable property;
(c) to institute legal proceedings.

ARTICLE II

Property, Funds and Assets

Section 2. The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except in so far as, in any particular case, it has expressly waived its immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

Section 3. The premises of the United Nations shall be inviolable. The property and assets of the United Nations, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation, and any other form of interference, whether by executive, administrative, judicial or legislative action.

Section 4. The archives of the United Nations, and in general all documents belonging to it or held by it, shall be inviolable wherever located.

Section 5. Without being restricted by financial controls, regulations of mortgagiors or any kind, the United Nations may hold funds, gold or currency of any kind and operate accounts in any currency:

(a) the United Nations shall be free to transfer its funds, gold or currency between the United States of America and any other State, and from one place to another within the United States of America, and to convert any currency held by it into any other currency.

Section 6. In exercising its rights under section 5 above, the United Nations may, in its discretion, pay due regard to any representations made by the Government of the United States, in so far as it is considered that effect can be given to such representations without detriment to the interests of the United Nations.

Section 7. The United Nations, its assets, income and other property shall be:

(a) exempt from all direct taxes; it is understood, however, that the United Nations will not claim exemption from taxes which are, in fact, no more than charges for public utility services;
(b) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its own use. It is understood, however, that articles imported under such exemption will not be sold in the United States of America except under conditions agreed with the Government of the United States of America;
(c) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

Section 8. While the United Nations will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless, when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, the Government of the United States of America will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of duty or tax.

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Facilities in respect of Communications

Section 9. The United Nations shall enjoy in the territory of the United States of America, for its official communications, treatment not less favourable than that accorded by the Government of the United States of America to any other government, including its diplomatic mission, in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephones, telephone and other communications; and press rates for information to the press and radio. No censorship shall be applied to the official correspondence and other official communications of the United Nations.

Section 10. The United Nations shall have the right to use codes and to despacht and receive its correspondence by courier or in sealed bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

ARTICLE IV

The Representatives of Members

Section 11. Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during their journey to and from the place of meeting, be accorded by the Government of the United States of America the following privileges and immunities:

(a) immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as representatives, immunity from legal process of every kind;
(b) inviolability for all papers and documents;
(c) the right to use codes and to receive papers or correspondence by courier or in sealed bags;
(d) exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the State they are visiting or through which they are passing in the exercise of their functions;
(e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions to the Government of the United States;
(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys, and also;
(g) such other privileges, immunities and facilities, not inconsistent with the foregoing, as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from excise duties or sales taxes.

Section 12. In order to secure for the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, complete freedom of speech and independence in the discharge of their duties, the immunity from legal process in respect of words spoken or written and all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer the representatives of Members.

Section 13. Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations are present in the United States of America for the discharge of their duties shall not be considered as periods of residence.

Section 14. Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in
connection with the United Nations. Consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any case where the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

Section 15. The provisions of sections 11, 12 and 13 may not be invoked against the authorities of the United States of America:
(a) by a national of the United States of America;
(b) by a representative of the United States of America;
(c) by a representative of another Member, when that Member has waived the immunity in question.

Section 16. In this article the expression "representation" shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations.

ARTICLE V
Officials

Section 17. The Secretary-General will specify the categories of officials to which the provisions of this article and article VII shall apply. He shall submit these to the categories to the General Assembly. Thereafter these categories shall be communicated to the governments of all Members. The names of the officials included in these categories shall from time to time be made known to the Government of the United States of America.

Section 18. Officials of the United Nations shall:
(a) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;
(b) be exempt from taxation on the salaries and emoluments paid to them by the United Nations;
(c) be immune from national service obligations;
(d) be immune, together with their spouses and relatives dependent on them, from immigration restrictions and alien registrations;
(e) be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions to the Government of the United States of America;
(f) be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crisis as diplomatic envoys;
(g) have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

Section 19. In addition to the immunities and privileges specified in section 18, the Secretary-General and all Assistant Secretaries-General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

Section 20. Privileges and immunities are granted to officials in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any official in any case where, in his opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General the Security Council shall have the right to waive immunity.

Section 21. The United Nations shall cooperate at all times with the appropriate authorities of the United States of America to facilitate the proper administration of justice, secure the observance of police regulations, and prevent the occurrence of any abuse in connection with the privileges, immunities and facilities mentioned in this article.

ARTICLE VI
Experts on Missions for the United Nations

Section 22. Experts (other than officials coming within the scope of article V) performing missions for the United Nations shall be accorded such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions, including the time spent on journeys in connection with their missions. In particular they shall be accorded:
(a) immunity from personal arrest or detention and from seizure of their personal baggage;
(b) in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind. This immunity from legal process shall continue to be accorded notwithstanding that the persons concerned are no longer employed on missions for the United Nations;
(c) inviolability for all papers and documents;
(d) for the purpose of their communications with the United Nations, the right to use codes and to receive papers or correspondence by courier or in sealed bags;
(e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions to the Government of the United States of America;
(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys.

Section 23. Privileges and immunities are granted to experts in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any expert in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the United Nations.

ARTICLE VII
United Nations Laissez-Passer

Section 24. The United Nations may issue United Nations laissez-passer to its officials. These laissez-passer shall be recognized and accepted as valid travel documents, by the authorities of the United States of America, taking into account the provisions of section 25.

Section 25. Applications for visas (where required) from the holders of United Nations laissez-passer, when accompanied by a certificate that they are travelling on the business of the United Nations, shall be dealt with as speedily as possible. In addition, such persons shall be granted facilities for speedy travel.

Section 26. Similar facilities to those specified in section 25 shall be accorded to experts and other persons who, though not the holders of United Nations laissez-passer, have a certificate that they are travelling on the business of the United Nations.

Section 27. The Secretary-General, Assistant Secretaries-General and Directors travelling on United Nations laissez-passer on the business of the United Nations shall be accorded the same facilities as are accorded to diplomatic envoys.

Section 28. The provisions of this article may be applied to the comparable officials of specialized agencies if the agreements for relationship made under Article 63 of the Charter so provide.

ARTICLE VIII
Settlement of Disputes

Section 29. The United Nations shall make provision for appropriate modes of settlement of:
(a) disputes arising out of contracts or other disputes of a private law character, to which the United Nations is a party.
(b) disputes involving any official of the United Nations who by reason of his official position enjoys immunity, if immunity has not been waived by the Secretary-General.

C.

Resolution on the Privileges and Immunities of the International Court of Justice.

1. The General Assembly, with a view to ensuring that the International Court of Justice shall enjoy the privileges, immunities and facilities necessary for the exercise of its functions and the fulfilment of its purposes, in the country of its seat and elsewhere, invites the members of the Court at their first session to consider this question and to inform the Secretary-General of their recommendations.

2. The General Assembly decides that the question of the privileges and immunities of the Court shall be considered as soon as possible after the receipt of the recommendations of the Court.

3. The General Assembly recommends that, until further action has been taken, the rules which have been applied to the Permanent Court of International Justice should be observed by Members in relation to the International Court of Justice.

Thirty-first plenary meeting, 13 February 1946.

D.


The General Assembly considers that there are many advantages in the unification as far as possible of the privileges and immunities enjoyed by the United Nations and the various specialized agencies.

While recognizing that not all specialized agencies require all the privileges and immunities which may be needed by others, and that certain of these may, by reason of their particular functions, require privileges of a special nature which are not required by the United Nations itself, the General Assembly considers that the privileges and immunities of the United Nations should be regarded, as a general rule, as a maximum within which the various specialized agencies should enjoy such privileges and immunities as the appropriate fulfilment of their respective functions may require, and that no privileges and immunities which are not really necessary should be asked for.

Therefore the General Assembly instructs the Secretary-General to open negotiations with a view to the re-consideration, in the light both of the General Convention adopted by the United Nations and of the considerations above, of the provisions under which the specialized agencies at present enjoy privileges and immunities.

Thirty-first plenary meeting, 13 February 1946.

E.

Resolution relating to the insurance against third party risks of motor-cars of the Organization and of members of the staff.

It has been found that a frequent source of difficulty is road accidents in which motor cars, owned or driven by persons possessing immunity from legal process, are involved.

It is the intention of the United Nations to prevent the occurrence of any abuse in connection with privileges, immunities and facilities granted to it under Articles 104 and 105 of the Charter and the general convention on privileges and immunities, which determines the details of the application of these articles.

Therefore the General Assembly instructs the Secretary-General to ensure that the drivers of all official motor-cars of the United Nations and all members of the staff, who own or drive motor-cars, shall be properly insured against third party risks.

Thirty-first plenary meeting, 13 February 1946.

F.

Resolution relating to arrangements to be made so that officials of Members who are transferred or seconded for service with the United Nations should not lose their accrued pension rights by reason of such transfer or secondment.

In order to facilitate the engagement, as members of the staff of the United Nations, of persons who have accrued pension rights as officials, either of the central government of Members, or of subordinate governmental or other administrative authorities within the territory of Members, it is desirable that arrangements should be made to secure that accrued pension rights are not lost when such persons accept posts on the staff of the United Nations, by way either of transfer or of secondment.

Therefore, the General Assembly recommends that:

after such discussion with the Secretary-General as may be necessary to settle details the governments of Members adopt such legislative or administrative measures as may be required to preserve such pension rights.

Thirty-first plenary meeting, 13 February 1946.

23(i). Registration of Treaties and International Agreements

The Executive Secretary sent a circular letter to the Members of the United Nations on 8 November 1945 informing them that from the date of the entry into force of the Charter treaties and international agreements would be received and filed on a provisional basis until the adoption of detailed regulations prescribing the procedure to be followed in the registration and publication of treaties and international agreements under the provisions of Article 102 of the Charter. The Executive Secretary also invited the Governments of Members to transmit to the Secretariat for filing and publication treaties and international agreements not included in the treaty series of the League of Nations and entered into in recent years before the date of the entry into force of the Charter.

It is desirable, as a matter of practical convenience, that arrangements should be made for the publication of any treaties or international agreements which non-member States may voluntarily transmit and which have not been included in the treaty series of the League of Nations. These arrangements should not, however, extend to treaties or international agreements transmitted by any non-member State such as Spain, the Government of which has been founded with the support of the Axis powers and does not, in view of its origin, its nature, its record and its close association with the aggressor States, possess qualifications necessary to justify membership in the United Nations under the provisions of the Charter.
The United Nations Population Fund:
Delivering a world where every pregnancy is wanted, every childbirth is safe and every young person’s potential is fulfilled

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